



THE CORPORATION OF THE TOWNSHIP OF PUSLINCH  
May 20, 2020 COUNCIL MEETING  
VIRTUAL MEETING BY ELECTRONIC PARTICIPATION

Register in advance for this webinar:  
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## **A G E N D A**

**DATE:** Wednesday May 20, 2020

**CLOSED MEETING:** Immediately following Section 14 – By-laws.

**REGULAR MEETING:** 2:00 P.M.

**≠ Denotes resolution prepared**

1. Call the Meeting to Order
2. Roll Call
3. Disclosure of Pecuniary Interest & the General Nature Thereof.
4. **Adoption and Receipt of Minutes of the Previous Meeting ≠**
  - (a) May 6, 2020 Electronic Participation Council Meeting
5. Business Arising Out of the Minutes
6. **PUBLIC MEETINGS**
  - (a) None
7. **COMMUNICATIONS**
  1. Township of Puslinch 2019 Financial Statement Presentation, presented by Angela Nichol, CPA, CA and Traci Smith, CPA, CGA, LPA. ≠
    - a) Township of Puslinch Audit Report to Council prepared by BDO, dated May 20, 2020



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- b) Township of Puslinch Financial Statements for the year ended December 31, 2019.
  2. County of Wellington Additional Residential Units Official Plan Amendment (OPA) 112, presented by Jameson Pickard. ≠
  3. CRINS-SINRC updates relating to COVID-19 - State of Emergency Radiocommunications Sites and Ongoing Consultations, dated May 11, 2020.
  4. Township of Puslinch Aggregate Resources Act Comments regarding the Proposed amendments to Ontario Regulation 244/97 and the Aggregate Resources of Ontario Provincial Standards under the Aggregate Resources Act, dated May 14, 2020.
1. **Intergovernmental Affairs** ≠
- (a) City of Guelph Notice of Public Meeting
  - (b) Thank you letter from the Minister of Transportation
  - (c) Township of North Frontenac - Response to Premier Ford regarding the Framework for Reopening our Province – Residential Construction on Rural Areas
  - (d) Township of McNab/Braeside - Letter of Support for the Township of Puslinch and AMO with regards to the Legislative Changes in Bill 132
  - (e) City of Hamilton Request to Regulate and Enforce Odour and Lighting Nuisances Related to the Cultivation of Cannabis Plants
  - (f) Letter to Premier Ford and Ministers regarding the Morriston Bypass Coalition
  - (g) Town of Midland - Letter to the Prime Minister regarding Financial Aid Plan
  - (h) Town of Oakville Rent Relief Advocacy Letter to Minister Morneau and Minister Phillips

8. **DELEGATIONS / PRESENTATIONS**

- (a) None

9. **REPORTS**

1. **Puslinch Fire and Rescue Services**

- (a) None

2. **Finance Department**



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- (a) Report FIN-2020-018 - Fourth Quarter Financial Report - 2019 ≠
- (b) Report FIN-2020-019 - First Quarter Financial Report – 2020 ≠
- (c) Report FIN-2020-020 - 2020 Final Tax Levy and Rates ≠

3. **Administration Department**

- (a) Report ADM-2020-013 - Corporate Work Plan ≠
- (b) Report ADM-2020-014 - Letter of Support - Enbridge Funding Application - Natural Gas Extension ≠
- (c) Report ADM-2020-015 - Proposed Amendment to OTA Regulation 316/03 ≠

4. **Planning and Building**

- (a) County of Wellington Status Update Regarding the Clair-Maltby Secondary Plan (Phase 3) prepared by Meagan Ferris, Senior Planner ≠
- (b) County of Wellington Planning report - Holding Removal – Dufferin Aggregates - Mill Creek Pit (Phase 6) prepared by Meagan Ferris, Senior Planner ≠
- (c) Report BLDG-2020-005 Building Monthly Update for April 2020 ≠

5. **Roads & Parks Department**

- (a) None

6. **Recreation Department**

- (a) None

7. **Mayor's Updates**

10. **NOTICES OF MOTION**

11. **COMMITTEE MINUTES**

- (a) None

12. **MUNICIPAL ANNOUNCEMENTS**



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13. **UNFINISHED BUSINESS**

14. **BY-LAWS ≠**

- (a) BL2020-027 – 2020 Final Tax Levy and Rates
- (b) BL2020-028 – To amend the Zoning By-law 023/18 Holding Removal – Dufferin Aggregates - Mill Creek Pit (Phase 6)

15. **CLOSED ITEMS ≠**

- (a) Confidential verbal report from Tom Halinski regarding advice that is subject to solicitor-client privilege, including communications necessary for that purpose with respect to the Site Alteration By-law No. 31/12 as amended. ≠

16. **CONFIRMING BY-LAW ≠**

- (a) By-law to confirm the proceedings of Council for the Corporation of the Township of Puslinch. ≠

17. **ADJOURNMENT ≠**



## **MINUTES**

**DATE:** May 6, 2020

**REGULAR MEETING:** 2:00 P.M.

The May 6, 2020 Regular Council Meeting was held on the above date and called to order at 2:00 p.m. via electronic participation.

### **ROLL CALL**

#### **1. ATTENDANCE:**

Mayor James Seeley  
Councillor Jessica Goyda  
Councillor John Sepulis  
Councillor Sara Bailey  
Councillor Matthew Bulmer

#### **STAFF IN ATTENDANCE:**

1. Glenn Schwendinger, CAO/Clerk
2. Mary Hasan, Director of Finance/Treasurer
3. Mike Fowler, Director of Public Works and Parks
4. Courtenay Hoytfox, Deputy Clerk

#### **2. DISCLOSURE OF PECUNIARY INTEREST & THE GENERAL NATURE THEREOF:**

Councillor Goyda declared a potential pecuniary interest related to item 2b Report ADM-2020-012 Amendments to the Aggregate Resources Act, as a family member operates an aggregate operation in the Township.

#### **3. ADOPTION OF THE MINUTES:**

- (a) April 22, 2020 Electronic Participation Council Meeting

#### **Resolution No. 2020-118:**

Moved by Councillor Sepulis and  
Seconded by Councillor Goyda

**That the minutes of the following meetings be adopted as written and distributed:**

- (a) April 22, 2020 Electronic Participation Council Meeting

**CARRIED**

#### **4. BUSINESS ARISING OUT OF THE MINUTES:**

None

#### **5. COMMUNICATIONS:**

1. Monthly Monitoring Report Mill Creek Pit, License #5738 dated April 13, 2020.

#### **7. Intergovernmental Affairs**

- a. Town of Gravenhurst Add Essential Services during COVID-19 Pandemic
- b. Municipality of Muskoka - Add Essential Services during COVID-19 Pandemic
- c. Township of Perth South - Provincially Significant Wetlands Designation
- d. Town of Oakville - Letter to Prime Minister Trudeau and Premier Ford from Mayor Burton
- e. Town of Midland - Financial Aid Plan

- f. Federation of Canadian Municipalities seeks emergency funding for municipalities
- g. Township of North Dumfries Resolution of Support for Tourism Orientated Destination Signage Fee Increases
- h. Township of North Stormont - Resolution Regarding Provincially Significant Wetlands Designation
- i. Township of North Dumfries - Resolution of Support for Suspend Time of Use Electricity Billing
- j. County of Wellington Committee Report - Framework for Re-opening the Province Information Report

**Resolution No. 2020-119:**

Moved by Councillor Bulmer and  
Seconded by Councillor Bailey

**That the Intergovernmental Affairs correspondence item g. Township of North Dumfries Resolution of Support for Tourism Orientated Destination Signage Fee Increases listed on the Council Agenda for MAY 6, 2020 Council meeting be received; and**

**That Council direct staff to send a letter of support for Halliburton's request to phase in the Tourism Orientated Destination Signage Fee Increases.**

**CARRIED**

**Resolution No. 2020-120:**

Moved by Councillor Sepulis and  
Seconded by Councillor Goyda

**That the remaining Intergovernmental Affairs correspondence items listed on the Council Agenda for MAY 6, 2020 Council meeting be received.**

- a. Town of Gravenhurst Add Essential Services during COVID-19 Pandemic
- b. Municipality of Muskoka - Add Essential Services during COVID-19 Pandemic
- c. Township of Perth South - Provincially Significant Wetlands Designation
- d. Town of Oakville - Letter to Prime Minister Trudeau and Premier Ford from Mayor Burton
- e. Town of Midland - Financial Aid Plan
- f. Federation of Canadian Municipalities seeks emergency funding for municipalities
- h. Township of North Stormont - Resolution Regarding Provincially Significant Wetlands Designation
- i. Township of North Dumfries - Resolution of Support for Suspend Time of Use Electricity Billing
- j. County of Wellington Committee Report - Framework for Re-opening the Province Information Report

**CARRIED**

**g. REPORTS:**

**1. Finance Department**

- (a) Report FIN-2020-017 - Single Source Award for the Purchase of Asset Management Software

**Resolution No. 2020-121:**

Moved by Councillor Bailey and  
Seconded by Councillor Sepulis

**That Report FIN-2020-017 regarding Single Source Award for the Purchase of Asset**

**Management Software be received; and**

**That Council authorize the single source award for the purchase and implementation of City Wide asset management software from Public Sector Digest, including the asset management and work order modules to be funded by the Ontario Municipal Modernization Funding.**

**CARRIED**

**2. Administration Department**

(a) Report ADM-2020-011 - Internet Access Solutions Inc Letter of Support

**Resolution No. 2020-122:** Moved by Councillor Bulmer and  
Seconded by Councillor Sepulis

**That Report ADM-2020-011 regarding the Letter of Support – Internet Access Solutions Inc. Funding application be received; and**

**That the Mayor sign a letter on behalf of the Township indicating the Township’s support for Internet Access Solutions Inc.’s application for funding under CRTC’s Broadband Fund to service parts of Puslinch.**

**CARRIED**

Councillor Goyda declared a potential pecuniary interest related to item 2b Report ADM-2020-012 Amendments to the Aggregate Resources Act as a family member operates an aggregate operation in the Township and refrained from discussions and voting on that item.

(b) Report ADM-2020-012 - Amendments of Aggregate Resources Act

**Resolution No. 2020-123:** Moved by Councillor Sepulis and  
Seconded by Councillor Bailey

**That Report ADM-2020-012 regarding Proposed amendments to Ontario Regulation 244/97 and the Aggregate Resources of Ontario Provincial Standards under the Aggregate Resources Act; and**

**That Staff complete preparation of the Township’s Submission for the proposed regulatory changes under the Aggregate Resources Act as previously directed by Council and also incorporate additional comments from staff, Township Council, Wellington County, and the Lake Source Protection Committee.**

**CARRIED**

**3. Planning and Building**

(a) Report BLDG-2020-003 Building Monthly Update for February 2020

**Resolution No. 2020-124:** Moved by Councillor Goyda and  
Seconded by Councillor Sepulis

**That Report BLDG-2020-003 with respect to the Building Department Monthly Update – February 2020 be received for information.**

**CARRIED**

(b) Report BLDG-2020-004 Building Monthly Update for March 2020

**Resolution No. 2020-125:** Moved by Councillor Bulmer and

Seconded by Councillor Bailey

**That Report BLDG-2020-004 with respect to the Building Department Monthly Update – March 2020 be received for information.**

**CARRIED**

**4. Roads & Parks Department**

(a) Report PW-2020-004 Tender Results for the 2020 Annual Road Rehabilitation

**Resolution No. 2020-126:**

Moved by Councillor Sepulis and  
Seconded by Councillor Bulmer

**That Report PW-2020-004 regarding the Tender Results for the 2020 Annual Road Rehabilitation be received; and**

**That the tender for the 2020 Annual Road Rehabilitation be awarded to Brantco Construction at their tendered amount of \$1,141,802 inclusive of the non-refundable portion of HST; and**

**That the shortfall of funding of \$14,891 from the 2020 approved budget be funded by the Asset Management Discretionary Reserve; and**

**That Council authorizes the Mayor and Clerk to sign the required contract documents.**

**CARRIED**

**5. Mayor's Updates**

(a) Off-road vehicle use on Crown Lands / Parking on Calfass Road and Telfer Glen Street  
**Staff to look into bringing a new parking by-law forward and how it will impact the current work plan and report back to Council.**

(b) Lake Road Construction Work

**Members of Council to prepare and send a list of questions to staff to review with the County of Wellington regarding the Lake Road Construction Work.**

(c) Drainage concerns near Queen Street – there will be a need for survey work to determine the extent of work related to investigating this drain and culvert.

**h. NOTICE OF MOTION:**

(a) None

**i. COMMITTEE MINUTES**

(b) None

**j. MUNICIPAL ANNOUNCEMENTS**

(a) Councillor Bailey gave an update on Puslinch Lake rescheduling three events due to COVID-19 pandemic including:

- St. Patrick's day event has been rescheduled to May 16, 2020
- Home Tour is scheduled for September 12, 2020
- The Hoe is scheduled for September 2, 2020

**k. UNFINISHED BUSINESS**

**l. BY-LAWS:**





(a) None

**m. CONFIRMING BY-LAW**

(a) By-Law to confirm the proceedings of Council for the Corporation of the Township of Puslinch

**Resolution No. 2020-127:**

Moved by Councillor Sepulis and  
Seconded by Councillor Bulmer

**That the following By-law be taken as read three times and finally passed in open Council:**

**By-Law 2020-026 being a by-law to confirm the proceedings of Council for the Corporation of the Township of Puslinch at its meeting held on the 6 day of May 2020.**

**CARRIED**

**ADJOURNMENT:**

**Resolution No. 2020-128:**

Moved by Councillor and  
Seconded by Councillor

That Council hereby adjourns at 3:17 p.m.

**CARRIED**

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James Seeley, Mayor

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Glenn Schwendinger, CAO/Clerk

A decorative graphic on the left side of the page features a vertical blue bar with a fine grid pattern. To its right, several blue circles of varying sizes are arranged in a descending, staggered pattern. The largest circle is at the top, with smaller ones below it, creating a sense of movement and depth.

# **TOWNSHIP OF PUSLINCH 2019 FINANCIAL STATEMENT PRESENTATION**

**Presented By:**

**Angela Nichol, CPA, CA**

**Traci Smith, CPA, CGA, LPA**

## OUTLINE

- Review of significant financial statement elements including:
  - Statement of financial position
  - Statement of operations and accumulated surplus
  - Statement of changes in net financial assets
  - Statement of cash flows
  - Accumulated surplus note
  - Reserves note
  
- Final report to Council



## STATEMENT OF FINANCIAL POSITION

- Statement of financial position is a snapshot of the municipality at a point in time.
- It highlights the following:
  - Cash resources
  - Net financial assets
  - Non-financial assets
  - Accumulated surplus or deficit





# STATEMENT OF FINANCIAL POSITION

## The Corporation of the Township of Puslinch Statement of Financial Position

<u>December 31</u>	<u>2019</u>	<u>2018</u>
<b>Assets and Liabilities</b>		
<b>Financial assets</b>		
Cash (Note 1)	\$ 4,766,372	\$ 3,267,076
Temporary investments (Note 2)	2,597,817	2,541,771
Taxes receivable	1,219,593	1,214,647
Trade and other receivable	280,764	383,014
	<u>8,864,546</u>	<u>7,406,508</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	958,892	550,659
Grading deposits	48,000	63,500
Security deposits	922,672	1,271,414
Post-employment benefits (Note 4)	101,568	104,900
Deferred revenue (Page 24)	1,642,914	1,096,190
	<u>3,674,046</u>	<u>3,086,663</u>
<b>Net financial assets</b>	<b>5,190,500</b>	<b>4,319,845</b>
<b>Non-financial assets</b>		
Tangible capital assets (Note 5)	19,154,099	18,752,395
<b>Accumulated surplus (Note 7)</b>	<b>\$ 24,344,599</b>	<b>\$ 23,072,240</b>





## STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS

- Reports the revenues and expenses of the municipality for the year.
- Total revenue less costs (expenses) gives annual surplus
- It highlights the following
  - Actual vs. budget vs. prior year results
  - Annual surplus
  - Accumulated surplus





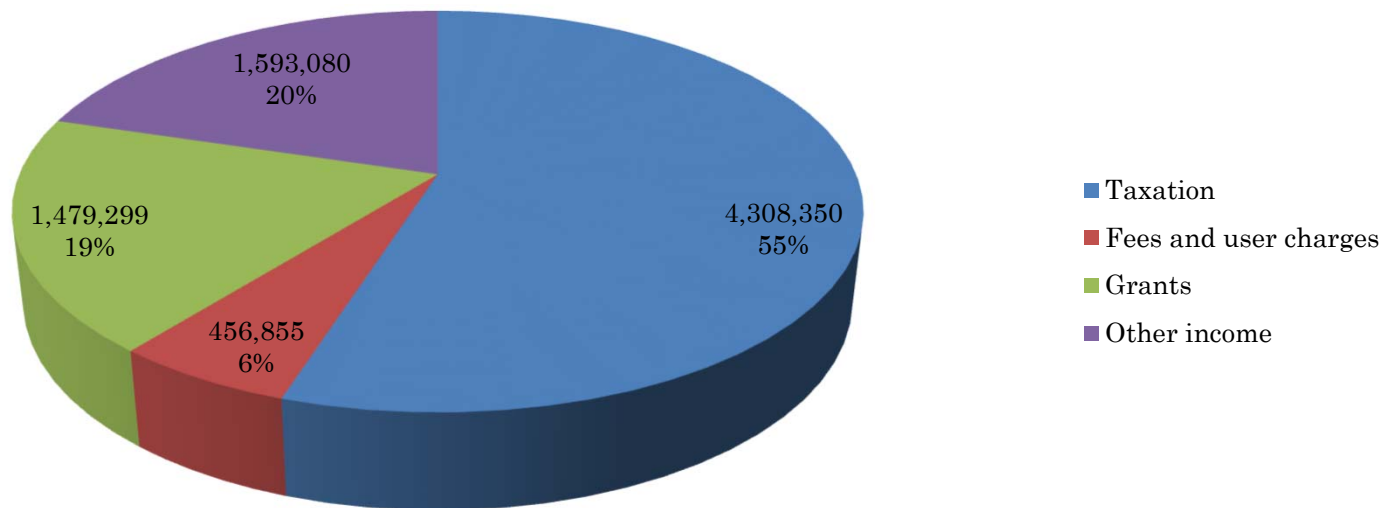
# STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS

## The Corporation of the Township of Puslinch Statement of Operations and Accumulated Surplus

<b>For the year ended December 31</b>	<b>2019</b>	<b>2019</b>	<b>2018</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>(Note 10)</b>		
<b>Revenue</b>			
Taxation	\$ 4,251,962	\$ 4,308,350	\$ 4,046,025
Fees and user charges	324,509	456,855	407,248
Government transfers (Note 11)	1,364,252	1,479,299	929,948
Other income (Note 9)	1,498,333	1,593,080	1,396,380
	<b>7,439,056</b>	<b>7,837,584</b>	<b>6,779,601</b>
<b>Expenses</b>			
General government	1,588,369	1,417,693	1,472,572
Protection services	1,194,191	1,248,437	1,235,754
Transportation services	2,476,453	2,636,482	2,564,352
Recreation and cultural services	541,293	502,835	506,009
Planning and development	840,450	759,778	713,013
	<b>6,640,756</b>	<b>6,565,225</b>	<b>6,491,700</b>
<b>Annual surplus (Note 10)</b>	<b>798,300</b>	<b>1,272,359</b>	<b>287,901</b>
<b>Accumulated surplus, beginning of year</b>	<b>23,072,240</b>	<b>23,072,240</b>	<b>22,784,339</b>
<b>Accumulated surplus, end of year</b>	<b>\$ 23,870,540</b>	<b>\$ 24,344,599</b>	<b>\$ 23,072,240</b>

# HIGHLIGHTS OF MUNICIPALITY PERFORMANCE – REVENUE

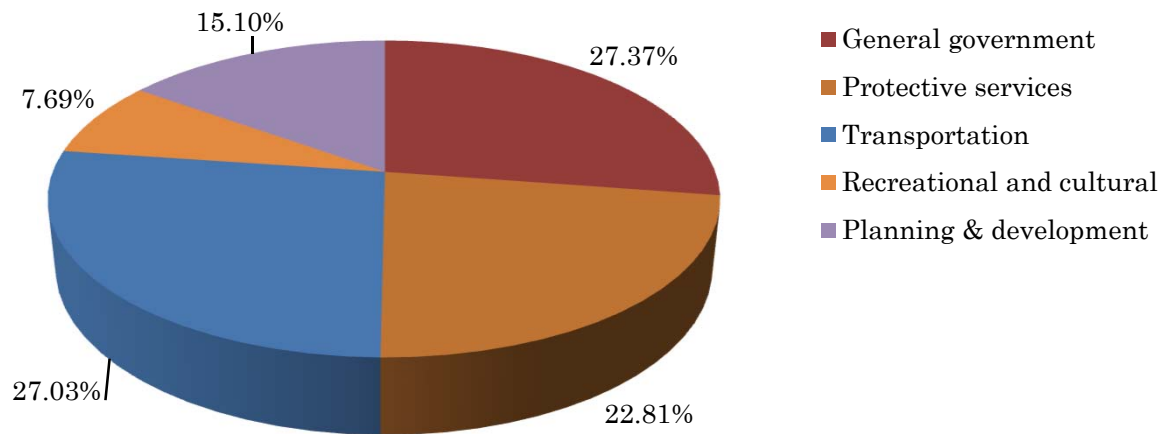
2019



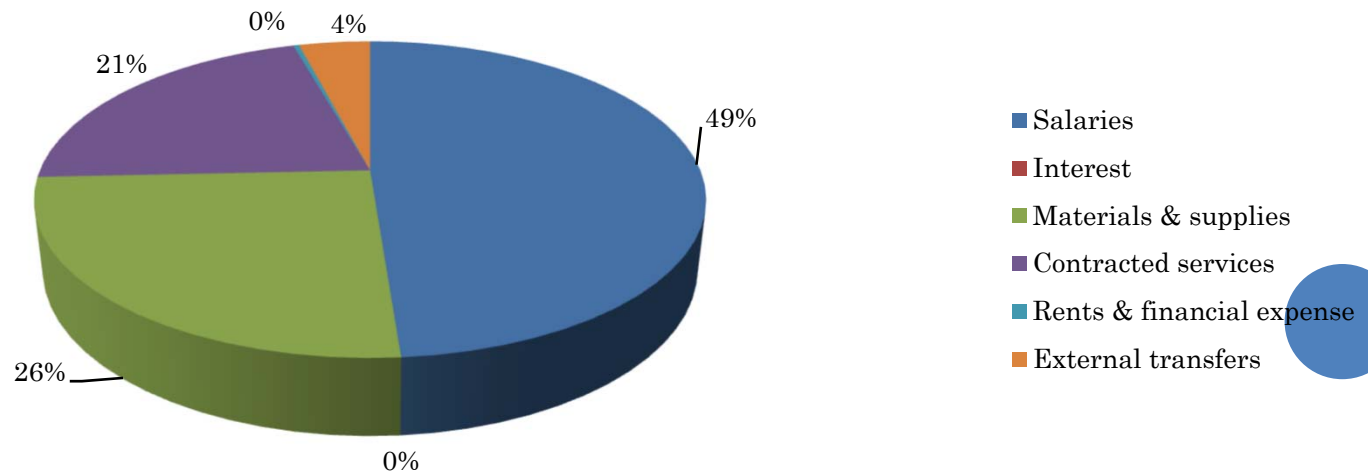


# HIGHLIGHTS OF MUNICIPALITY PERFORMANCE – EXPENSES

## 2019



## 2019



## STATEMENT OF CHANGES IN NET FINANCIAL ASSETS

- Takes annual surplus from statement of operations and removes activity in non-financial assets to get change in net debt for the year that agrees to statement of financial position
- It highlights the following:
  - Changes in capital assets for the year
  - Change in net debt/net financial assets





# STATEMENT OF CHANGES IN NET FINANCIAL ASSETS

## The Corporation of the Township of Puslinch Statement of Changes in Net Financial Assets

<u>For the year ended December 31</u>	<u>2019</u>	<u>2019</u>	<u>2018</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
	<u>(Note 10)</u>		
Annual surplus (Page 5)	\$ 798,300	\$ 1,272,359	\$ 287,901
Acquisition of tangible capital assets	(2,453,670)	(1,953,592)	(1,559,733)
Amortization of tangible capital assets	1,403,392	1,403,392	1,452,552
Loss on sale of tangible capital assets	-	130,041	33,187
Proceeds on disposal of tangible capital assets	-	18,455	5,154
	<u>(1,050,278)</u>	<u>(401,704)</u>	<u>(68,840)</u>
Increase (decrease) in net financial assets	(251,978)	870,655	219,061
Net financial assets, beginning of the year	4,319,845	4,319,845	4,100,784
Net financial assets, end of the year	<u>\$ 4,067,867</u>	<u>\$ 5,190,500</u>	<u>\$ 4,319,845</u>

## STATEMENT OF CASH FLOWS

- Shows the change in cash and cash equivalents for the year
- Breaks down cash between operating, capital, investing and financing
- It highlights the following:
  - Primary sources of cash (Operating , investing or financing)
  - Primary use of cash (Capital transactions)





# STATEMENT OF CASH FLOWS

## The Corporation of the Township of Puslinch Statement of Cash Flows

For the year ended December 31	2019	2018
<b>Cash provided by (used in)</b>		
<b>Operating activities</b>		
Annual surplus	\$ 1,272,359	\$ 287,901
Items not involving cash		
Change in post-employment benefits	(3,332)	8,900
Amortization of tangible capital assets	1,403,392	1,452,552
Deferred revenue recognized	(449,800)	(526,335)
Loss on sale of tangible capital assets	130,041	33,187
	<u>2,352,660</u>	<u>1,256,205</u>
<b>Changes in non-cash working capital balances</b>		
Taxes receivable	(4,946)	(162,223)
Trade and other receivable	102,250	(143,236)
Accounts payable and accrued liabilities	408,233	138,576
Grading deposits	(15,500)	(16,500)
Security deposits	(348,742)	(738,558)
Deferred revenue received	996,524	716,674
	<u>1,137,819</u>	<u>(205,267)</u>
	<u>3,490,479</u>	<u>1,050,938</u>
<b>Capital transactions</b>		
Cash used to acquire tangible capital assets	(1,953,592)	(1,559,733)
Proceeds on sale of tangible capital assets	18,455	5,154
	<u>(1,935,137)</u>	<u>(1,554,579)</u>
<b>Financing activities</b>		
Repayment of long-term liabilities	-	(119,000)
<b>Net change in cash and cash equivalents</b>	<b>1,555,342</b>	<b>(622,641)</b>
Cash and cash equivalents, beginning of year	<u>5,808,847</u>	<u>6,431,488</u>
<b>Cash and cash equivalents, end of year</b>	<b>\$ 7,364,189</b>	<b>\$ 5,808,847</b>



## ACCUMULATED SURPLUS NOTE

- Provides a breakdown of the accumulated surplus balance found on the Statement of Financial Position and Statement of Operations and Accumulated Surplus
- Includes details of:
  - Amount invested in capital assets
  - General surplus (Accumulated Operating Surpluses/Deficits)
  - Capital assets financed by long term liabilities



# ACCUMULATED SURPLUS NOTE

## 7. Accumulated Surplus

Accumulated surplus consists of individual fund surplus and reserves as follows:

	<u>2019</u>	<u>2018</u>
Invested in tangible capital assets		
Tangible capital assets at cost less amortization	\$ 19,154,099	\$ 18,752,395
Unfunded post-employment benefits	(101,568)	(104,900)
General surplus (Note 10)	542,282	421,819
Barber's Beach street lighting area	2,081	172
Cambridge fire area	(452)	1,583
	<u>19,596,442</u>	<u>19,071,069</u>
Reserves (Note 8)	<u>4,748,157</u>	<u>4,001,171</u>
Accumulated surplus	<u>\$ 24,344,599</u>	<u>\$ 23,072,240</u>



# RESERVES NOTE

## 8. Reserves Set Aside for Specific Purpose by Council

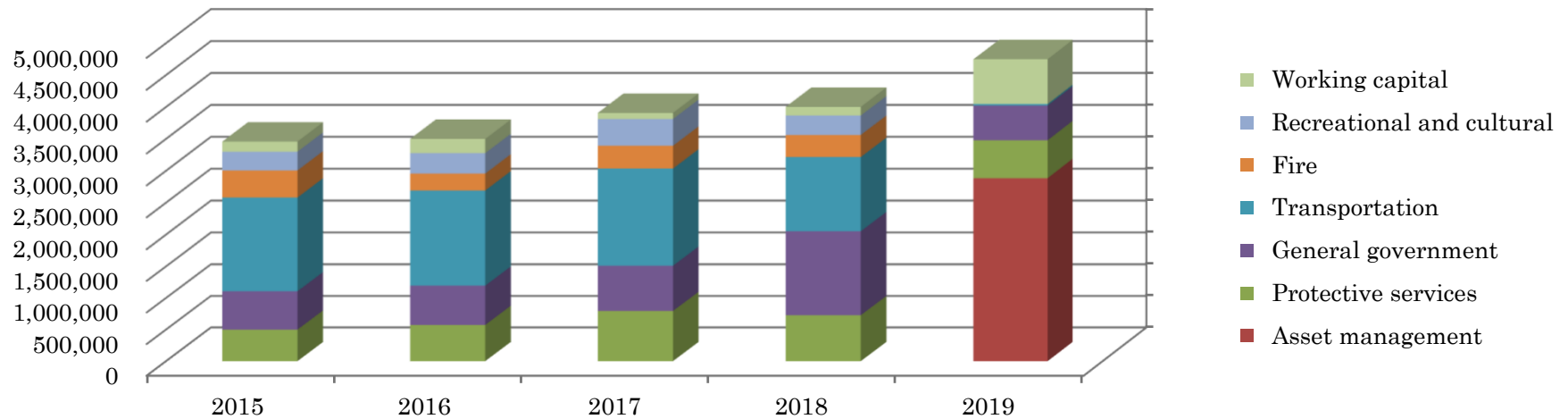
	<u>2019</u>	<u>2018</u>
<b>Reserves</b>		
Working funds	\$ 701,548	\$ 135,234
Contingencies	171,022	727,951
Asset management	2,884,336	-
Current purposes	397,584	539,813
Capital purposes	<u>593,667</u>	<u>2,598,173</u>
<b>Reserves set aside for specific purpose by Council</b>	<b><u>\$ 4,748,157</u></b>	<b><u>\$ 4,001,171</u></b>





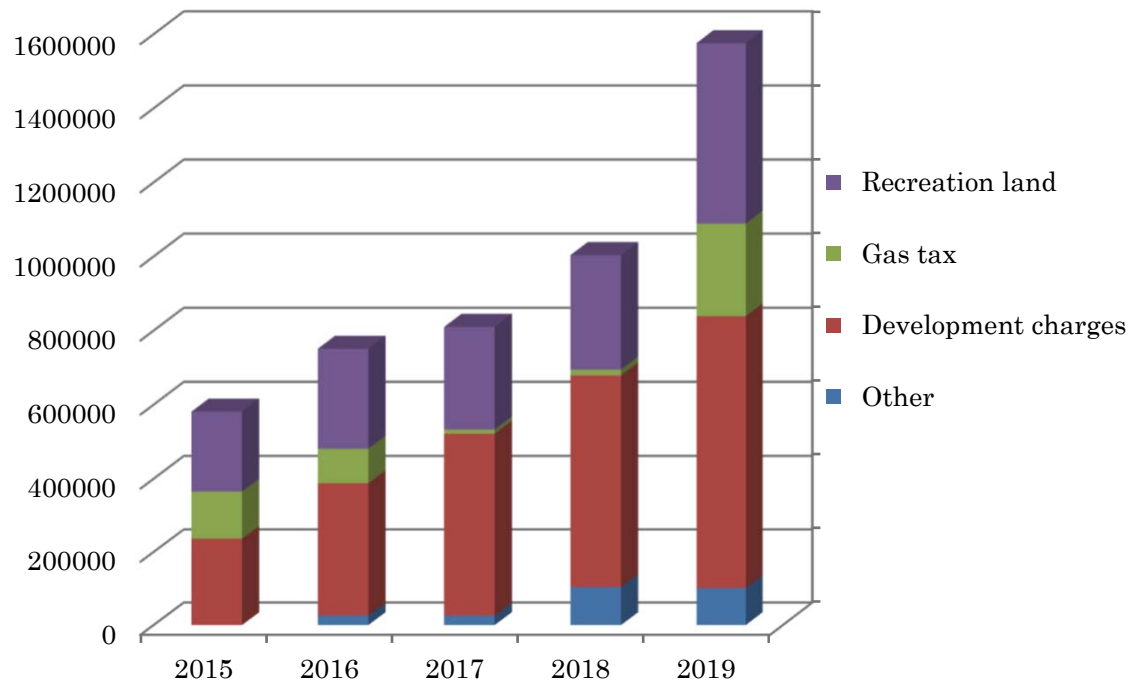
# HIGHLIGHTS OF MUNICIPALITY PERFORMANCE – RESERVE BALANCES

## Reserves and Discretionary Reserve Funds



# HIGHLIGHTS OF MUNICIPALITY PERFORMANCE – RESERVE BALANCES

## Obligatory Reserve Funds





# FINAL REPORT TO COUNCIL

# FINAL REPORT TO COUNCIL

## SUMMARY

Our audit and therefore this report will not necessarily identify all matters that may be of interest to the Members of Council in fulfilling its responsibilities. This report has been prepared solely for the use of the Members of Council and should not be distributed without our prior consent. Consequently, we accept no responsibility to a third party that uses this communication.



### Status of the Audit

As of the date of this report, we have substantially completed our audit of the 2019 financial statements, pending completion of the following items:

- ▶ Approval of financial statements by Council
- ▶ Receipt of signed management representation letter
- ▶ Subsequent events review through to financial statement approval date

We conducted our audit in accordance with Canadian generally accepted auditing standards. The objective of our audit was to obtain reasonable, not absolute, assurance about whether the financial statements are free from material misstatement. See [Appendix A](#) for our draft independent auditor's report.

The scope of the work performed was substantially the same as that described in our Planning Report to the Members of Council dated February 26, 2020.



### Materiality

As communicated to you in our Planning Report to the Members of Council, preliminary materiality was \$137,000. Final materiality remained unchanged from our preliminary assessment.



### Audit Findings

Our audit strategy and procedures focused on the risks specific to your organization and key accounts as outlined in our Planning Report to the Members of Council. Significant risk of material misstatement identified during our planning included the following items:

- ▶ Management override of controls
- ▶ Revenue recognition of grant revenue

There were no changes to our planned procedures and no issues were identified in our testing performed. No additional risks were identified during the audit.

Audit findings are discussed in more detail on Pages 3 and 4.



### Internal Control Matters

We are required to report to you in writing, any significant deficiencies in internal control that we have identified. The specifics of this communication are included on Page 5.





# FINAL REPORT TO COUNCIL



## Management Representations

During the course of our audit, management made certain representations to us. These representations were verbal or written and therefore explicit, or they were implied through the financial statements. Management provided representations in response to specific queries from us, as well as unsolicited representations. Such representations were part of the evidence gathered by us to be able to draw reasonable conclusions on which to base our audit opinion. These representations were documented by including in the audit working papers memoranda of discussions with management and written representations received from management. A summary of the representation we have requested from management is set out in the representation letter included in [Appendix C](#) to the report.



## Independence

Our annual letter confirming our independence was previously provided to you in our planning correspondence. We know of no circumstances that would cause us to amend the previously provided letter.



## Adjusted and Unadjusted Differences

All significant adjusted and unadjusted differences and disclosure omissions identified through the course of our audit engagement are required to be disclosed and discussed with Management. We did not identify any disclosure omissions identified throughout our audit.

Management has determined that the unadjusted differences are immaterial both individually and in aggregate to the financial statements taken as a whole. Should the Members of Council agree with this assessment, we do not propose further adjustments.

For purposes of our discussion, a summary of unadjusted differences has been presented in [Appendix B](#).



## Fraud Discussion

Through our planning process, and current and prior years' audits, we have developed an understanding of your oversight processes. We are not currently aware of any fraud affecting the company.

If you are aware of changes to processes or are aware of any instances of actual, suspected or alleged fraud affecting the Township since our discussions held at planning, we request that you provide us with this information.

Please refer to the Auditor's Responsibilities for Detecting Fraud in the Planning Report to the Members of Council.





# FINAL REPORT TO COUNCIL

## APPENDIX B: UNADJUSTED DIFFERENCES

### SUMMARY OF UNADJUSTED DIFFERENCES

The following is a summary of uncorrected misstatements noted during the course of our audit engagement:

	Increase (Decrease)			
	Assets	Liabilities	Equity	Net Income
Overstatement of grant revenue relating to unspent CR+E Grant from the County of Wellington	\$	\$ 10,302	\$ (10,302)	\$
Understatement of calculated payroll accrual at year end		14,575		(14,575)
Overaccrual of supplemental taxes and write off estimate	(53,642)			(53,642)
Total	(53,642)	24,877	(10,302)	(68,217)
Effect of Prior Year's Reversing Errors				
<b>Total Unadjusted Differences</b>	<b>\$ (53,642)</b>	<b>\$ 24,877</b>	<b>\$ (10,302)</b>	<b>\$ (68,217)</b>





# TOWNSHIP OF PUSLINCH

## AUDIT REPORT TO THE MEMBERS OF COUNCIL

May 20, 2020

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## SUMMARY

Our audit and therefore this report will not necessarily identify all matters that may be of interest to the Members of Council in fulfilling its responsibilities. This report has been prepared solely for the use of the Members of Council and should not be distributed without our prior consent. Consequently, we accept no responsibility to a third party that uses this communication.



### Status of the Audit

As of the date of this report, we have substantially completed our audit of the 2019 financial statements, pending completion of the following items:

- ▶ Approval of financial statements by Council
- ▶ Receipt of signed management representation letter
- ▶ Subsequent events review through to financial statement approval date

We conducted our audit in accordance with Canadian generally accepted auditing standards. The objective of our audit was to obtain reasonable, not absolute, assurance about whether the financial statements are free from material misstatement. See [Appendix A](#) for our draft independent auditor's report.

The scope of the work performed was substantially the same as that described in our Planning Report to the Members of Council dated February 26, 2020.



### Materiality

As communicated to you in our Planning Report to the Members of Council, preliminary materiality was \$137,000. Final materiality remained unchanged from our preliminary assessment.



### Audit Findings

Our audit strategy and procedures focused on the risks specific to your organization and key accounts as outlined in our Planning Report to the Members of Council. Significant risk of material misstatement identified during our planning included the following items:

- ▶ Management override of controls
- ▶ Revenue recognition of grant revenue

There were no changes to our planned procedures and no issues were identified in our testing performed. No additional risks were identified during the audit.

Audit findings are discussed in more detail on Pages 3 and 4.



### Internal Control Matters

We are required to report to you in writing, any significant deficiencies in internal control that we have identified. The specifics of this communication are included on Page 5.

 **Management Representations**

During the course of our audit, management made certain representations to us. These representations were verbal or written and therefore explicit, or they were implied through the financial statements. Management provided representations in response to specific queries from us, as well as unsolicited representations. Such representations were part of the evidence gathered by us to be able to draw reasonable conclusions on which to base our audit opinion. These representations were documented by including in the audit working papers memoranda of discussions with management and written representations received from management. A summary of the representation we have requested from management is set out in the representation letter included in [Appendix C](#) to the report.

 **Independence**

Our annual letter confirming our independence was previously provided to you in our planning correspondence. We know of no circumstances that would cause us to amend the previously provided letter.

 **Adjusted and Unadjusted Differences**

All significant adjusted and unadjusted differences and disclosure omissions identified through the course of our audit engagement are required to be disclosed and discussed with Management. We did not identify any disclosure omissions identified throughout our audit.

Management has determined that the unadjusted differences are immaterial both individually and in aggregate to the financial statements taken as a whole. Should the Members of Council agree with this assessment, we do not propose further adjustments.

For purposes of our discussion, a summary of unadjusted differences has been presented in [Appendix B](#).

 **Fraud Discussion**

Through our planning process, and current and prior years' audits, we have developed an understanding of your oversight processes. We are not currently aware of any fraud affecting the company.

If you are aware of changes to processes or are aware of any instances of actual, suspected or alleged fraud affecting the Township since our discussions held at planning, we request that you provide us with this information.

Please refer to the Auditor's Responsibilities for Detecting Fraud in the Planning Report to the Members of Council.

## AUDIT FINDINGS

Our audit strategy and procedures focused on the risks specific to your Township and key accounts as outlined in our Planning report to the Members of Council. There were no changes to our planning procedures and no issues were identified in our testing performed. No additional risks were identified during the audit.

SIGNIFICANT RISKS OF MATERIAL MISSTATEMENT	AUDIT FINDINGS
Management override of controls	To address this risk we developed criteria for unusual journal entries, determined the population of unusual journal entries and obtained corroborating evidence of these journal entries from management as to why the journal entries were made. No inappropriate journal entries were noted.
Grant Revenue	To address this risk we reconciled significant government transfers to their various government funding agreements and letters, reviewed funding agreements for deferred grants and reviewed minutes to ensure grant revenue listed was complete. No issues were noted in regards to grant revenue during our testing.

As part of our ongoing communications with you, we are required to have a discussion on our views about significant qualitative aspects of the Township's accounting practices, including accounting policies, accounting estimates and financial statement disclosures.

Management is responsible for determining the Township's significant accounting policies. Significant accounting policies have been disclosed in the financial statements. The choice between accounting policy alternatives can have a significant effect on the financial position and results of the Township. The application of those policies often involves significant estimates and judgments by management. Based on the audit work that we have performed, it is our opinion that the estimates are in accordance with the requirements of Canadian public sector accounting policies and have been consistently applied.

A summary of the significant financial statement disclosures policies and significant estimates and judgements are as follows:

Significant Financial Statement Disclosures	Audit Findings
<b>Accumulated Surplus</b>	A breakdown of the Township 's accumulated surplus is included in Note 7. This includes the amount invested in capital assets, unfunded liabilities, reserves and reserve funds and also the general surplus which is required to be carried forward to the next year's budget.
<b>Commitments</b>	Significant capital commitments for recreation capital projects, as well as fire services agreement are disclosed in Note 13.
<b>Contingencies/Litigation Proceedings</b>	We have discussed with management and they have indicated there are no outstanding claims against the Township.

Significant Estimates and Judgements	Audit Findings
<b>Post-Employment Benefits</b>	The Township provides post-employment health and life insurance benefits to eligible retired employees. The benefits earned by employees are determined using management's best estimate of expected benefit costs and are expensed as services are rendered. In order to help estimate the liability for post-employment benefits, the Township engaged the services of an actuary.
<b>Taxation revenue estimate</b>	In accordance with PS 3510, amounts have been estimated for taxable events that have occurred but have not yet been assessed. The estimate was based on trend analysis by year for supplemental taxation billings and write-offs for the last 3 years; and knowledge of potential reassessments.
<b>Liability for Contaminated Sites</b>	Management compiled a list of all properties owned by the Township or where the Township has accepted responsibility for the property and assessed whether each property was contaminated. Management is not aware of any contaminated sites therefore no liability is accrued.

## INTERNAL CONTROL MATTERS

During the course of our audit, we performed the following procedures with respect to the Township's internal control environment:

- ▶ Documented operating systems to assess the design and implementation of control activities that were relevant to the audit.
- ▶ Discussed and considered potential audit risks with management.
- ▶ Tested the operating effectiveness of controls in the payroll and purchase transaction stream.

The results of these procedures were considered in determining the extent and nature of substantive audit testing required.

We are required to report to you in writing, significant deficiencies in internal control that we have identified during the audit. A significant deficiency is defined as a deficiency or combination of deficiencies in internal control that, in the auditor's professional judgment, is of sufficient importance to merit the attention of those charged with governance.

We did not find any deficiencies in the design and implementation of the internal controls that were tested during the audit.

As the purpose of the audit is for us to express an opinion on the Township's financial statements, our audit cannot be expected to disclose all matters that may be of interest to you. As part of our work, we considered internal control relevant to the preparation of the financial statements such that we were able to design appropriate audit procedures. This work was not for the purpose of expressing an opinion on the effectiveness of internal control.

## **APPENDIX A: INDEPENDENT AUDITOR'S REPORT**

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## Independent Auditor's Report

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To the Members of Council, Inhabitants and Ratepayers  
of the Corporation of the Township of Puslinch

### Opinion

We have audited the financial statements of The Corporation of the Township of Puslinch (the Township), which comprise the statement of financial position as at December 31, 2019, and the statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Township as at December 31, 2019, and its results of operations, its change in net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Township in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Township's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Township or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Township's financial reporting process.

## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Township's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Township to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants, Licensed Public Accountants

May 20, 2020  
Orangeville, Ontario



## APPENDIX B: UNADJUSTED DIFFERENCES

### SUMMARY OF UNADJUSTED DIFFERENCES

The following is a summary of uncorrected misstatements noted during the course of our audit engagement:

	Increase (Decrease)			
	Assets	Liabilities	Equity	Net Income
Overstatement of grant revenue relating to unspent CR+E Grant from the County of Wellington	\$	\$ 10,302	\$ (10,302)	\$
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Total	(53,642)	24,877	(10,302)	(68,217)
Effect of Prior Year's Reversing Errors				
<b>Total Unadjusted Differences</b>	<b>\$ (53,642)</b>	<b>\$ 24,877</b>	<b>\$ (10,302)</b>	<b>\$ (68,217)</b>

## **APPENDIX C: REPRESENTATION LETTER**

The Corporation of the Township of Puslinch  
7404 Wellington Road 34,  
Puslinch, Ontario  
N0B 2J0

May 20, 2020

BDO Canada LLP  
Chartered Professional Accountants  
163 First Street  
Orangeville, Ontario  
L9W 3J8

This representation letter is provided in connection with your audit of the financial statements of The Corporation of the Township of Puslinch for the year ended December 31, 2019, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian public sector accounting standards.

We confirm that to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

### **Financial Statements**

We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated January 26, 2020, for the preparation of the financial statements in accordance with Canadian public sector accounting standards; in particular, the financial statements are fairly presented in accordance therewith.

- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian public sector accounting standards.
- All events subsequent to the date of the financial statements and for which Canadian public sector accounting standards require adjustment or disclosure have been adjusted or disclosed.
- The financial statements of the entity use appropriate accounting policies that have been properly disclosed and consistently applied.
- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter.
- We have reviewed and approved all journal entries recommended by the practitioners during the audit. A list of the journal entries is attached to the representation letter.

### **Information Provided**

- We have provided you with:
  - access to all information of which we are aware that is relevant to the preparation of the financial statements, such as records, documentation and other matters;
  - additional information that you have requested from us for the purpose of the audit; and
  - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

- We are responsible for the design, implementation and maintenance of internal controls to prevent, detect and correct fraud and error, and have communicated to you all deficiencies in internal control of which we are aware.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

## **Fraud and Error**

- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
  - management;
  - employees who have significant roles in internal control; or
  - others where the fraud could have a material effect on the financial statements.
- We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others.

## **General Representations**

- Where the value of any asset has been impaired, an appropriate provision has been made in the financial statements or has otherwise been disclosed to you.
- We have provided you with significant assumptions that in our opinion are reasonable and appropriately reflect our intent and ability to carry out specific courses of action on behalf of the entity when relevant to the use of fair value measurements or disclosures in the financial statements.
- We confirm that there are no derivatives or off-balance sheet financial instruments held at year end that have not been properly recorded or disclosed in the financial statements.
- Except as disclosed in the financial statements, there have been no changes to title, control over assets, liens or assets pledged as security for liabilities or collateral.
- The entity has complied with all provisions in its agreements related to debt and there were no defaults in principal or interest, or in the covenants and conditions contained in such agreements.
- There have been no plans or intentions that may materially affect the recognition, measurement, presentation or disclosure of assets and liabilities (actual and contingent).
- The nature of all material uncertainties have been appropriately measured and disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate

will change in the near term and the effect of the change could be material to the financial statements.

- There were no direct contingencies or provisions (including those associated with guarantees or indemnification provisions), unusual contractual obligations nor any substantial commitments, whether oral or written, other than in the ordinary course of business, which would materially affect the financial statements or financial position of the entity, except as disclosed in the financial statements.

### **Other Representations Where the Situation Exists**

- We have informed you of all known actual or possible litigation and claims, whether or not they have been discussed with legal counsel. Since there are no actual, outstanding or possible litigation and claims, no disclosure is required in the financial statements.
- To the extent that our normal procedures and controls related to our financial statement close process at any of our locations were adversely impacted by the COVID-19 outbreak, we took appropriate actions and safeguards to reasonably ensure the fair presentation of the financial statements in accordance with Canadian public sector accounting standards.
- Other than as disclosed in Note 15 to the financial statements, no other impacts from the COVID-19 outbreak are necessary to be reflected in the financial statements.
- Disclosures included in the financial statements regarding the relevant significant business, financial and reporting impacts of the COVID-19 outbreak accurately reflect management's full consideration of such impacts.

Yours truly,

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Position

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Position

**The Corporation of the  
Township of Puslinch  
Financial Statements  
For the year ended December 31, 2019**

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**The Corporation of the Township of Puslinch  
Financial Statements  
For the year ended December 31, 2019**

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**The Corporation of the Township of Puslinch**

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## Independent Auditor's Report

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To the Members of Council, Inhabitants and Ratepayers  
of the Corporation of the Township of Puslinch

### Opinion

We have audited the financial statements of The Corporation of the Township of Puslinch (the Township), which comprise the statement of financial position as at December 31, 2019, and the statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Township as at December 31, 2019, and its results of operations, its change in net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Township in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Township's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Township or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Township's financial reporting process.



## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
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- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Township's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Township to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants, Licensed Public Accountants

May 20, 2020  
Orangeville, Ontario

**The Corporation of the Township of Puslinch  
Statement of Financial Position**

<b>December 31</b>	<b>2019</b>	<b>2018</b>
<b>Assets and Liabilities</b>		
<b>Financial assets</b>		
Cash (Note 1)	\$ 4,766,372	\$ 3,267,076
Temporary investments (Note 2)	2,597,817	2,541,771
Taxes receivable	1,219,593	1,214,647
Trade and other receivable	280,764	383,014
	<u>8,864,546</u>	<u>7,406,508</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	958,892	550,659
Grading deposits	48,000	63,500
Security deposits	922,672	1,271,414
Post-employment benefits (Note 4)	101,568	104,900
Deferred revenue (Page 24)	1,642,914	1,096,190
	<u>3,674,046</u>	<u>3,086,663</u>
<b>Net financial assets</b>	<b>5,190,500</b>	<b>4,319,845</b>
<b>Non-financial assets</b>		
Tangible capital assets (Note 5)	19,154,099	18,752,395
<b>Accumulated surplus (Note 7)</b>	<b>\$ 24,344,599</b>	<b>\$ 23,072,240</b>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

**The Corporation of the Township of Puslinch  
Statement of Operations and Accumulated Surplus**

<b>For the year ended December 31</b>	<b>2019</b>	<b>2019</b>	<b>2018</b>
	Budget (Note 10)	Actual	Actual
<b>Revenue</b>			
Taxation	\$ 4,251,962	\$ 4,308,350	\$ 4,046,025
Fees and user charges	324,509	456,855	407,248
Government transfers (Note 11)	1,364,252	1,479,299	929,948
Other income (Note 9)	1,498,333	1,593,080	1,396,380
	<u>7,439,056</u>	<u>7,837,584</u>	<u>6,779,601</u>
<b>Expenses</b>			
General government	1,588,369	1,417,693	1,472,572
Protection services	1,194,191	1,248,437	1,235,754
Transportation services	2,476,453	2,636,482	2,564,352
Recreation and cultural services	541,293	502,835	506,009
Planning and development	840,450	759,778	713,013
	<u>6,640,756</u>	<u>6,565,225</u>	<u>6,491,700</u>
<b>Annual surplus (Note 10)</b>	798,300	1,272,359	287,901
<b>Accumulated surplus, beginning of year</b>	<u>23,072,240</u>	<u>23,072,240</u>	<u>22,784,339</u>
<b>Accumulated surplus, end of year</b>	<u>\$ 23,870,540</u>	<u>\$ 24,344,599</u>	<u>\$ 23,072,240</u>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

**The Corporation of the Township of Puslinch  
Statement of Changes in Net Financial Assets**

<b>For the year ended December 31</b>	<b>2019</b>	<b>2019</b>	<b>2018</b>
	Budget (Note 10)	Actual	Actual
<b>Annual surplus (Page 5)</b>	\$ 798,300	\$ 1,272,359	\$ 287,901
Acquisition of tangible capital assets	(2,453,670)	(1,953,592)	(1,559,733)
Amortization of tangible capital assets	1,403,392	1,403,392	1,452,552
Loss on sale of tangible capital assets	-	130,041	33,187
Proceeds on disposal of tangible capital assets	-	18,455	5,154
	<b>(1,050,278)</b>	<b>(401,704)</b>	<b>(68,840)</b>
<b>Increase (decrease) in net financial assets</b>	<b>(251,978)</b>	<b>870,655</b>	<b>219,061</b>
<b>Net financial assets, beginning of the year</b>	<b>4,319,845</b>	<b>4,319,845</b>	<b>4,100,784</b>
<b>Net financial assets, end of the year</b>	<b>\$ 4,067,867</b>	<b>\$ 5,190,500</b>	<b>\$ 4,319,845</b>

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**The Corporation of the Township of Puslinch  
Statement of Cash Flows**

<b>For the year ended December 31</b>	<b>2019</b>	<b>2018</b>
<b>Cash provided by (used in)</b>		
<b>Operating activities</b>		
Annual surplus	\$ 1,272,359	\$ 287,901
Items not involving cash		
Change in post-employment benefits	(3,332)	8,900
Amortization of tangible capital assets	1,403,392	1,452,552
Deferred revenue recognized	(449,800)	(526,335)
Loss on sale of tangible capital assets	130,041	33,187
	<u>2,352,660</u>	<u>1,256,205</u>
Changes in non-cash working capital balances		
Taxes receivable	(4,946)	(162,223)
Trade and other receivable	102,250	(143,236)
Accounts payable and accrued liabilities	408,233	138,576
Grading deposits	(15,500)	(16,500)
Security deposits	(348,742)	(738,558)
Deferred revenue received	996,524	716,674
	<u>1,137,819</u>	<u>(205,267)</u>
	<u>3,490,479</u>	<u>1,050,938</u>
<b>Capital transactions</b>		
Cash used to acquire tangible capital assets	(1,953,592)	(1,559,733)
Proceeds on sale of tangible capital assets	18,455	5,154
	<u>(1,935,137)</u>	<u>(1,554,579)</u>
<b>Financing activities</b>		
Repayment of long-term liabilities	-	(119,000)
<b>Net change in cash and cash equivalents</b>	<b>1,555,342</b>	<b>(622,641)</b>
Cash and cash equivalents, beginning of year	<u>5,808,847</u>	<u>6,431,488</u>
<b>Cash and cash equivalents, end of year</b>	<b>\$ 7,364,189</b>	<b>\$ 5,808,847</b>
<b>Cash and cash equivalents are comprised of:</b>		
Cash	\$ 4,766,372	\$ 3,267,076
Temporary investments	2,597,817	2,541,771
	<u>\$ 7,364,189</u>	<u>\$ 5,808,847</u>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

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## The Corporation of the Township of Puslinch Summary of Significant Accounting Policies

December 31, 2019

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### Management Responsibility

The management of the Corporation of the Township of Puslinch has prepared and is responsible for the integrity, objectivity and accuracy of the financial information presented in these financial statements. The Council reviews and approves the financial statements.

### Basis of Accounting

The financial statements have been prepared in accordance with Canadian public sector accounting standards as established by the Public Sector Accounting Board of Chartered Professional Accountants of Canada as prescribed by the Ministry of Municipal Affairs and Housing.

Revenues and expenses are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they become available and measurable; expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

### Use of Estimates

The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Estimates are used when accounting for items such as accrued grant receivables, useful lives of capital assets, accrued liabilities, and taxation revenue. By their nature, these estimates are subject to measurement uncertainty and actual results could differ from management's best estimates as additional information becomes available in the future.

### Post-Employment Benefits

The contributions to the Ontario Municipal Employees Retirement System ("OMERS"), a multi-employer defined benefit plan are expensed when contributions are due.

The municipality provides post-employment health, dental and life insurance benefits to eligible retired employees. The benefits earned by employees are determined using management's best estimate of expected benefit costs and are expensed as services are rendered.

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# The Corporation of the Township of Puslinch

## Summary of Significant Accounting Policies

December 31, 2019

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### Taxation and Related Revenue

Property tax billings are prepared by the Township based on assessment rolls issued by the Municipal Property Assessment Corporation. Tax rates are established annually by Township Council, incorporating amounts to be raised for local services. A normal part of the assessment process is the issue of supplementary assessment rolls, which provide updated information with respect to changes in property assessment. Once a supplementary assessment roll is received, the Township determines the taxes applicable and renders supplementary tax billings. Taxation revenue are recognized as revenue when the amounts are levied on the municipality's ratepayers.

Assessments and the related property taxes are subject to appeal. Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. For property taxes, the taxable event is the period for which the tax is levied. Taxes receivable are recognized net of allowance for anticipated uncollectable amounts.

The Township is entitled to collect interest and penalties on overdue taxes. These revenues are recorded in the period the interest and penalties are levied.

### Revenue Recognition

All other fees and user charges are recognized when the related service is provided.

Other income is recorded upon sale of goods or provision of service when collection is reasonably assured.

Investment income earned on surplus funds (other than obligatory reserve funds) are reported as revenue in the period earned. Investment income earned on obligatory reserve funds is recorded directly to each fund balance.

### Government Transfers

Government transfers are recognized as revenue in the financial statements when the transfer is authorized, and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

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## The Corporation of the Township of Puslinch Summary of Significant Accounting Policies

**December 31, 2019**

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**Cash and Cash Equivalents**      Cash and cash equivalents include all cash balances and short term highly liquid investments that are readily convertible into cash.

**Temporary Investments**      Temporary investments are recorded at the lower of cost or market value.

**Liability for Contaminated Sites**      A contaminated site is a site at which substances occur in concentrations that exceed the maximum acceptable amounts under an environmental standard. Sites that are currently in productive use are only considered a contaminated site if an unexpected event results in contamination. A liability for remediation of contaminated sites is recognized when the organization is directly responsible or accepts responsibility; it is expected that future economic benefits will be given up; and a reasonable estimate of the amount can be made. The liability includes all costs directly attributable to remediation activities including post remediation operations, maintenance and monitoring. The liability is recorded net of any expected recoveries. Management is not aware of any contaminated sites for which a liability needs to be recognized.

**County and School Board**      The municipality collects taxation revenue on behalf of the school boards and the County of Wellington. The taxation, other revenues, expenses, assets and liabilities with respect to the operations of the school boards and the County of Wellington are not reflected in these financial statements.

**Tangible Capital Assets**      Tangible capital assets are recorded at cost less accumulated amortization. Costs include all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. Amortization is provided over the estimated useful life of the assets, using the straight-line method. The useful life of the assets is based on estimates made by Council. The following rates are used:

Buildings	40 years
Furniture and equipment	5 to 20 years
Roads	10 to 50 years
Bridges and structures	20 to 50 years
Vehicles	7 to 15 years

Tangible capital assets received as contributions are recorded at fair value at the date of receipt and also are recorded as revenue.



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**The Corporation of the Township of Puslinch  
Summary of Significant Accounting Policies**

**December 31, 2019**

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**Intangible Assets**

Intangible assets, art and historic treasures, and items inherited by right of the Crown, such as Crown lands, forests, water, and mineral resources, are not recognized in these financial statements.

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**The Corporation of the Township of Puslinch**  
**Notes to Financial Statements**

**December 31, 2019**

**1. Cash**

	2019	2018
Unrestricted	\$ 3,344,955	\$ 2,342,836
Restricted	1,421,417	924,240
	\$ 4,766,372	\$ 3,267,076

The municipality has internally and externally restricted funds that are segregated and will be used only for specific purposes.

The municipality's bank accounts are all held at one financial institution. The Canadian Deposit Insurance Corporation insures deposits up to a maximum of \$100,000 per depositor.

**2. Temporary Investments**

	2019	2018
Unrestricted		
Redeemable GIC, 2.47%, matures March 13, 2019	\$ -	\$ 1,019,828
Redeemable GIC, 2.60%, matures July 17, 2019	\$ -	\$ 1,011,908
Redeemable GIC, 2.90%, matures March 13, 2020	\$ 1,048,505	\$ -
Redeemable GIC, 2.45%, matures July 17, 2020	\$ 1,037,466	\$ -
Restricted		
Redeemable GIC, 2.45%, matures March 7, 2019	\$ -	\$ 510,035
Redeemable GIC, 2.90%, matures March 5, 2020	\$ 255,933	\$ -
Redeemable GIC, 2.90%, matures March 6, 2020	\$ 255,913	\$ -
	\$ 2,597,817	\$ 2,541,771

**3. Bank Indebtedness**

The Township has undrawn credit of \$1,500,000 for operating. Interest is calculated at the bank's prime rate. This facility is secured by a current borrowing by-law.

**The Corporation of the Township of Puslinch**  
**Notes to Financial Statements**

**December 31, 2019**

**4. Post-Employment Benefits**

The Township of Puslinch sponsors a defined benefit plan for retirement benefits other than pensions to any full-time employees with ten or more continuous years of service. The plan provides extended health care, dental and life insurance benefits to employees to a maximum of age 65. Total benefit payments paid by the Township on behalf of retirees during the year were \$8,272 (2018 - \$6,500). The employee benefits liabilities as at December 31 are \$101,568 (2018 - 104,900).

The Township has not made allocations to fund these liabilities at this time and future expenditures are anticipated to be recovered from tax billings.

The total expenses related to retirement benefits other than pensions include the following components:

	2019	2018
Current period benefit cost	\$ 1,489	\$ 11,800
Retirement benefit interest	3,451	3,600
	\$ 4,940	\$ 15,400

The actuarial valuations were based on a number of assumptions about future events such as inflation rates, interest rates, medical inflation rates, wage and salary increases and employee turnover and mortality. The most recent actuarial valuations were performed in 2019. The assumptions used reflect the Township's best estimates.

Discount rate	3.75% per year
Dental premium rates	3.75% per year
Health care premium rates	6.75% in 2020 to 3.75% over 10 years
Future salaries escalations	2.75% per year
Future inflation rate	1.75% per year

**The Corporation of the Township of Puslinch**  
**Notes to Financial Statements**

**December 31, 2019**

**5. Tangible Capital Assets**

	<b>2019</b>							
	<b>Land</b>	<b>Buildings</b>	<b>Furniture and equipment</b>	<b>Roads</b>	<b>Bridges and structures</b>	<b>Vehicles</b>	<b>Assets under construction</b>	<b>Total</b>
Cost, beginning of year	\$ 1,255,247	\$ 4,643,228	\$ 1,241,907	\$ 36,019,614	\$ 7,192,299	\$ 3,180,888	\$ 654,667	\$ 54,187,850
Additions	-	-	109,129	1,326,080	76,284	310,221	131,878	1,953,592
Disposals	-	-	(79,008)	(1,536,006)	-	(164,856)	-	(1,779,870)
Transfers	(44,584)	(9,909)	9,909	393,150	261,517	-	(610,083)	-
<b>Cost, end of year</b>	<b>1,210,663</b>	<b>4,633,319</b>	<b>1,281,937</b>	<b>36,202,838</b>	<b>7,530,100</b>	<b>3,326,253</b>	<b>176,462</b>	<b>54,361,572</b>
Accumulated amortization, beginning of year	-	1,627,202	1,015,084	28,207,577	2,564,744	2,020,848	-	35,435,455
Amortization	-	114,994	55,157	905,544	150,935	176,762	-	1,403,392
Disposals	-	-	(79,008)	(1,387,510)	-	(164,856)	-	(1,631,374)
Transfers	-	(1,238)	1,238	(3,029)	3,029	-	-	-
<b>Accumulated amortization, end of year</b>	<b>-</b>	<b>1,740,958</b>	<b>992,471</b>	<b>27,722,582</b>	<b>2,718,708</b>	<b>2,032,754</b>	<b>-</b>	<b>35,207,473</b>
<b>Net carrying amount, end of year</b>	<b>\$ 1,210,663</b>	<b>\$ 2,892,361</b>	<b>\$ 289,466</b>	<b>\$ 8,480,256</b>	<b>\$ 4,811,392</b>	<b>\$ 1,293,499</b>	<b>\$ 176,462</b>	<b>\$ 19,154,099</b>

**The Corporation of the Township of Puslinch**  
**Notes to Financial Statements**

**December 31, 2019**

**5. Tangible Capital Assets - (continued)**

	2018							
	Land	Buildings	Furniture and equipment	Roads	Bridges and structures	Vehicles	Assets under construction	Total
Cost, beginning of year	\$ 1,242,200	\$ 4,622,763	\$ 1,205,421	\$ 36,863,486	\$ 6,768,272	\$ 3,212,016	\$ 944	\$ 53,915,102
Additions	44,584	89,517	37,446	522,564	184,385	27,514	653,723	1,559,733
Disposals	(31,537)	(53,991)	(960)	(805,979)	(335,876)	(58,642)	-	(1,286,985)
Transfers	-	(15,061)	-	(560,457)	575,518	-	-	-
Cost, end of year	1,255,247	4,643,228	1,241,907	36,019,614	7,192,299	3,180,888	654,667	54,187,850
Accumulated amortization, beginning of year	-	1,561,706	964,315	28,187,998	2,622,914	1,894,614	-	35,231,547
Amortization	-	114,214	51,537	995,176	106,749	184,876	-	1,452,552
Disposals	-	(48,343)	(768)	(805,015)	(335,876)	(58,642)	-	(1,248,644)
Accumulated amortization, end of year	-	1,627,202	1,015,084	28,207,577	2,564,744	2,020,848	-	35,435,455
Net carrying amount, end of year	\$ 1,255,247	\$ 3,016,026	\$ 226,823	\$ 7,812,037	\$ 4,627,555	\$ 1,160,040	\$ 654,667	\$ 18,752,395

## The Corporation of the Township of Puslinch Notes to Financial Statements

December 31, 2019

### 6. Pension Agreements

The municipality makes contributions to OMERS, which is a multi-employer plan, on behalf of 18 members of its staff. This plan is a defined benefit plan which specifies the amount of the retirement benefits to be received by the employees based on the length of service and rates of pay. Employees and employers contribute jointly to the plan. The employer amount contributed to OMERS for 2019 by the Township of Puslinch was \$125,799 (2018 - \$118,983). The contribution rate for 2019 was 9.0% to 15.9% depending on age and income level (2018 - 9.0% to 15.8%).

OMERS is a multi-employer plan, therefore any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the municipality does not recognize any share of the OMERS pension surplus or deficit. The last available report for the OMERS plan was December 31, 2019. At that time the plan reported a \$3.40 billion actuarial deficit (2018 - \$4.19 billion actuarial deficit), based on actuarial liabilities of \$106.44 billion (2018 - \$99.06 billion) and actuarial assets of \$103.04 billion (2018 - \$94.87 billion). Ongoing adequacy of the current contribution rates will need to be monitored as fluctuations in the financial markets may lead to increased future funding requirements.

### 7. Accumulated Surplus

Accumulated surplus consists of individual fund surplus and reserves as follows:

	2019	2018
Invested in tangible capital assets		
Tangible capital assets at cost less amortization	\$ 19,154,099	\$ 18,752,395
Unfunded post-employment benefits	(101,568)	(104,900)
General surplus (Note 10)	542,282	421,819
Barber's Beach street lighting area	2,081	172
Cambridge fire area	(452)	1,583
	19,596,442	19,071,069
Reserves (Note 8)	4,748,157	4,001,171
Accumulated surplus	\$ 24,344,599	\$ 23,072,240

**The Corporation of the Township of Puslinch**  
Notes to Financial Statements

**December 31, 2019**

**8. Reserves Set Aside for Specific Purpose by Council**

	<u>2019</u>	<u>2018</u>
<b>Reserves</b>		
Working funds	\$ 701,548	\$ 135,234
Contingencies	171,022	727,951
Asset management	2,884,336	-
Current purposes	397,584	539,813
Capital purposes	593,667	2,598,173
<b>Reserves set aside for specific purpose by Council</b>	<b>\$ 4,748,157</b>	<b>\$ 4,001,171</b>

**9. Other Income**

	<u>2019</u>	<u>2019</u>	<u>2018</u>
	Budget	Actual	Actual
Penalties and interest on taxation	\$ 174,573	\$ 209,976	\$ 186,860
Investment income	70,000	169,859	131,548
Licenses, permits and rents	467,838	513,387	518,513
Donations	89,826	19,435	7,031
Development charges	148,460	110,992	121,546
Cash in lieu of parkland	58,500	22,415	88,910
Provincial Aggregates levy	456,000	507,089	281,367
Other	33,136	39,927	60,605
	<b>\$ 1,498,333</b>	<b>\$ 1,593,080</b>	<b>\$ 1,396,380</b>

**The Corporation of the Township of Puslinch**  
**Notes to Financial Statements**

**December 31, 2019**

**10. Budgets**

The budget adopted by Council was not prepared on a basis consistent with that used to report actual results (Public Sector Accounting Standards). The budget was prepared on a modified accrual basis while Public Sector Accounting Standards now require a full accrual basis. The following is a reconciliation of the budget approved by Council.

For comparative purposes, budget amounts reported on the Statement of Operations and Accumulated Surplus have been adjusted for amortization, loss on sale of tangible capital assets and special area levies.

	2019 Budget	2019 Actual	2018 Actual
Annual surplus (Page 5)	\$ 798,300	\$ 1,272,359	\$ 287,901
Amortization of tangible capital assets	1,403,392	1,403,392	1,452,552
Change in unfunded liabilities	-	(3,332)	8,900
Change in other surpluses	-	126	2,155
	<u>2,201,692</u>	<u>2,672,545</u>	<u>1,751,508</u>
Net transfers (to) from reserves	251,978	(325,167)	(93,378)
Tangible capital assets acquisitions and disposals	(2,453,670)	(1,805,096)	(1,521,392)
Debt principal repayments	-	-	(119,000)
	-	542,282	17,738
Prior year general surplus	-	421,819	404,081
Prior year surplus transfer to reserve	-	(421,819)	-
	<u>-</u>	<u>542,282</u>	<u>421,819</u>
General surplus (Note 7)	\$ -	\$ 542,282	\$ 421,819



**The Corporation of the Township of Puslinch**  
Notes to Financial Statements

**December 31, 2019**

**11. Government Transfers**

	2019 Budget	2019 Actual	2018 Actual
<b>Operating</b>			
Province of Ontario			
Ontario Municipal Partnership Fund (OMPF)	\$ 380,200	\$ 415,700	\$ 413,600
General government	58,535	588,968	13,716
Recreation and cultural	5,167	5,609	5,325
Protection	1,500	1,216	19,117
	<u>445,402</u>	<u>1,011,493</u>	<u>451,758</u>
Government of Canada			
General government	-	14,364	61,706
	<u>445,402</u>	<u>1,025,857</u>	<u>513,464</u>
<b>Capital</b>			
Province of Ontario			
Recreation and cultural	\$ 150,000	\$ -	\$ -
Transportation	169,421	169,421	107,836
	<u>319,421</u>	<u>169,421</u>	<u>107,836</u>
Government of Canada			
Federal Gas Tax	220,000	220,000	220,000
Recreational and cultural	301,025	-	53,648
	<u>521,025</u>	<u>220,000</u>	<u>273,648</u>
Other Municipalities			
General government	25,000	25,000	25,000
Recreation and cultural	53,404	39,021	10,000
	<u>78,404</u>	<u>64,021</u>	<u>35,000</u>
Total tangible capital asset grants	<u>918,850</u>	<u>453,442</u>	<u>416,484</u>
Total grants	<u>\$ 1,364,252</u>	<u>\$ 1,479,299</u>	<u>\$ 929,948</u>

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## The Corporation of the Township of Puslinch Notes to Financial Statements

**December 31, 2019**

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### 12. Operations of School Boards and the County of Wellington

During the year, the following taxation revenue was raised and remitted to the school boards and the County of Wellington:

	<u>2019</u>	<u>2018</u>
School boards	\$ 6,100,883	\$ 6,006,968
County of Wellington	14,685,426	14,117,032
	<u>\$ 20,786,309</u>	<u>\$ 20,124,000</u>

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### 13. Commitments

The Township is in an agreement for fire services totaling \$137,800 annually from January 1, 2020 to December 31, 2020.

The Township has committed to spend approximately \$51,874 on capital projects in 2020 and beyond on various recreation capital projects.

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### 14. Contingent Liabilities

The Township has been served with various claims as a result of accidents and other incidents. The Township is not aware of any possible settlements in excess of its liability insurance coverage. The outcomes of these claims are not determinable at this time. Should any liability be determined and not covered by insurance, it will be recognized in the period when determined.

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### 15. Subsequent Events

Subsequent to year end, the impact of COVID-19 in Canada and on the global economy increased significantly. As the impacts of COVID-19 continue, there could be further impact on the Township, its citizens, employees, suppliers and other third party business associates that could impact the timing and amounts realized on the Township's assets and future ability to deliver services and projects. At this time, the full potential impact of COVID-19 on the Township is not known. Although the disruption from the virus is expected to be temporary, given the dynamic nature of these circumstances, the duration of disruption and the related financial impact cannot be reasonably estimated at this time. The Township's ability to continue delivering non-essential services and employ related staff will depend on the legislative mandates from the various levels of government. The Township will continue to focus on collecting receivables, managing expenditures, and leveraging existing reserves and available credit facilities to ensure it is able to continue providing essential services to its citizens.

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# The Corporation of the Township of Puslinch

## Notes to Financial Statements

December 31, 2019

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### 16. Segmented Information

The Township of Puslinch is a diversified municipal government institution that provides a wide range of services to its citizens such as recreational and cultural services, planning and development, fire, and transportation services. Distinguishable functional segments have been separately disclosed in the segmented information. The nature of the segments and the activities they encompass are as follows:

#### General Government

This item relates to the general operations of the municipality itself and cannot be directly attributed to a specific segment. This department also includes services related to source water protection and other transfers made to the Grand River Conservation Authority, Conservation Halton and Hamilton Conservation Authority.

#### Protection to Persons and Property

Protection is comprised of fire protection, and bylaw enforcement. The fire department is responsible for providing fire suppression services, fire prevention programs, training and education. The by-law enforcement department works to ensure that citizens and their property are protected by ensuring the Township's bylaws are being adhered to.

#### Transportation

Transportation is responsible for providing the municipality with road maintenance, winter control services, street light maintenance, parking lots and equipment maintenance.

#### Recreational and Cultural Services

This service area provides public services that contribute to the provision of recreation and leisure services and the maintenance of parks and open space.

#### Planning and Development

This department provides a number of services including Township planning, maintenance and enforcement of building and construction codes and review of all property development plans through its application process.

The accounting policies of the segments are the same as those described in the summary of significant accounting policies. Amounts that are directly attributable to a number of segments have been allocated on a reasonable basis as follows:

<b>Taxation and payments-in-lieu</b>	Allocated to those segments that are funded by these amounts based on the net surplus for the year
<b>Ontario Municipal Partnership Fund</b>	Allocated to segments based on the net surplus for the year
<b>Provincial Aggregate Levy</b>	Allocated to the transportation services segment

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**The Corporation of the Township of Puslinch**  
**Notes to Financial Statements**

**December 31, 2019**

**16. Segmented Information (continued)**

<b>For the year ended December 31</b>	<b>General Government</b>	<b>Protection Services</b>	<b>Transportation Services</b>	<b>Recreational and Cultural Services</b>	<b>Planning and Development</b>	<b>2019 Total</b>
<b>Revenue</b>						
Taxation	\$ 435,619	\$ 1,126,325	\$ 2,363,938	\$ 216,289	\$ 166,179	\$ 4,308,350
Fees and user charges	2,224	172,364	-	145,089	137,178	456,855
Specific grants	628,332	1,216	389,421	44,630	-	1,063,599
OMPF grant	42,032	108,676	228,089	20,869	16,034	415,700
Provincial aggregate levy	-	-	507,089	-	-	507,089
Other revenue	386,863	39,920	74,928	114,377	469,903	1,085,991
	<b>1,495,070</b>	<b>1,448,501</b>	<b>3,563,465</b>	<b>541,254</b>	<b>789,294</b>	<b>7,837,584</b>
<b>Expenses</b>						
Salaries and benefits	777,702	569,437	538,232	241,337	327,531	2,454,239
Materials and supplies	232,689	281,807	596,389	130,183	44,458	1,285,526
Contracted services	320,803	124,608	225,497	10,838	387,789	1,069,535
Other transfers	37,553	168,343	-	-	-	205,896
Rents and financial expenses	8,343	3,538	-	4,715	-	16,596
Amortization	40,603	100,704	1,146,323	115,762	-	1,403,392
Loss on sale of tangible capital assets	-	-	130,041	-	-	130,041
	<b>1,417,693</b>	<b>1,248,437</b>	<b>2,636,482</b>	<b>502,835</b>	<b>759,778</b>	<b>6,565,225</b>
<b>Annual surplus (deficit)</b>	<b>\$ 77,377</b>	<b>\$ 200,064</b>	<b>\$ 926,983</b>	<b>\$ 38,419</b>	<b>\$ 29,516</b>	<b>\$ 1,272,359</b>

**The Corporation of the Township of Puslinch**  
**Notes to Financial Statements**

**December 31, 2019**

**16. Segmented Information (continued)**

<b>For the year ended December 31</b>	<b>General Government</b>	<b>Protection Services</b>	<b>Transportation Services</b>	<b>Recreational and Cultural Services</b>	<b>Planning and Development</b>	<b>2018 Total</b>
<b>Revenue</b>						
Taxation	\$ 893,454	\$ 933,255	\$ 1,950,166	\$ 174,738	\$ 94,412	\$ 4,046,025
Fees and user charges	3,800	148,769	-	128,048	126,631	407,248
Specific grants	86,706	19,117	341,552	68,973	-	516,348
OMPF grant	91,332	95,401	199,353	17,863	9,651	413,600
Provincial aggregate levy	62,132	64,900	135,618	12,152	6,565	281,367
Other revenue	398,722	40,720	76,430	116,670	482,471	1,115,013
	<b>1,536,146</b>	<b>1,302,162</b>	<b>2,703,119</b>	<b>518,444</b>	<b>719,730</b>	<b>6,779,601</b>
<b>Expenses</b>						
Salaries and benefits	875,444	508,333	607,756	228,098	264,828	2,484,459
Interest on debt	2,975	-	-	-	-	2,975
Materials and supplies	249,747	328,296	512,101	141,284	52,947	1,284,375
Contracted services	272,571	118,121	191,199	20,521	395,238	997,650
Other transfers	31,750	163,705	-	-	-	195,455
Rents and financial expenses	5,677	2,058	-	4,828	-	12,563
Amortization	34,408	115,241	1,191,623	111,278	-	1,452,550
Loss on sale of tangible capital assets	-	-	61,673	-	-	61,673
	<b>1,472,572</b>	<b>1,235,754</b>	<b>2,564,352</b>	<b>506,009</b>	<b>713,013</b>	<b>6,491,700</b>
<b>Annual surplus (deficit)</b>	<b>\$ 63,574</b>	<b>\$ 66,408</b>	<b>\$ 138,767</b>	<b>\$ 12,435</b>	<b>\$ 6,717</b>	<b>\$ 287,901</b>

**The Corporation of the Township of Puslinch  
Schedule of Deferred Revenue**

**For the year ended December 31, 2019**

	Opening	Contributions Received	Investment Income	Revenue Recognized	Ending
<b>Obligatory Reserve Funds</b>					
Development charges	\$ 575,266	\$ 256,387	\$ 17,168	\$ (110,992)	\$ 737,829
Federal gas tax	15,803	450,596	3,474	(220,000)	249,873
Recreational land	308,863	190,280	10,407	(22,415)	487,135
Stormwater perpetual maintenance	59,188	-	-	-	59,188
Ontario Main Street Revitalization	44,697	-	1,131	(4,020)	41,808
	1,003,817	897,263	32,180	(357,427)	1,575,833
<b>Other</b>					
Recreation	45,588	58,903	-	(45,588)	58,903
Building permits	46,785	8,178	-	(46,785)	8,178
	\$ 1,096,190	\$ 964,344	\$ 32,180	\$ (449,800)	\$1,642,914

DRAFT



# Additional Residential Units Official Plan Amendment (OPA) 112

County of Wellington  
Planning and Development Department

Township of Puslinch  
Council Meeting  
May 20, 2020

# Overview

- ▶ At the April 22, 2020 Puslinch Council meeting, Council received a Planning Committee report on Official Plan Amendment (OPA) 112.
- ▶ This presentation has been prepared in response to Council's request to have a more detailed overview of OPA 112 and follow up on Council's questions related to the amendment.





# Background

- ▶ The Planning Act previously contained regulations which permitted second units under section 16 (3).
- ▶ On June 6, 2019, Bill 108 – More Homes, More Choices Act, 2019 received Royal Assent.
  - ▶ Amended section 16 (3) of the Planning Act to permit Additional Residential Units (ARUs).
  - ▶ Changes were proclaimed into force on September 3<sup>rd</sup>, 2019.



# Legislative Changes

- ▶ Bill 108 – More Homes, More Choices Act, 2019, legislative changes:

Section 16 (3) of the Planning Act	
Pre- Bill 108	Bill 108
An official plan shall contain policies that authorize the use of a <b>second residential</b> unit by authorizing,	An official plan shall contain policies that authorize the use of additional residential units by authorizing,
a) The use of two residential units in a detached house, semi-detached house or rowhouse <b><u>if no building or structure ancillary to the detached house, semi-detached house or rowhouse contains a residential unit; and</u></b>	a) The use of two residential units in a detached house, semi-detached house and rowhouse; and
b) The use of a residential unit in a building or structure ancillary to a detached house, semi-detached house or rowhouse <b><u>if the detached house, semi-detached or rowhouse contains a single residential unit.</u></b>	b) The use of a residential unit in a building or structure ancillary to a detached house, semi-detached house or rowhouse.



# OPA 112 – What's Changing in the Official Plan?

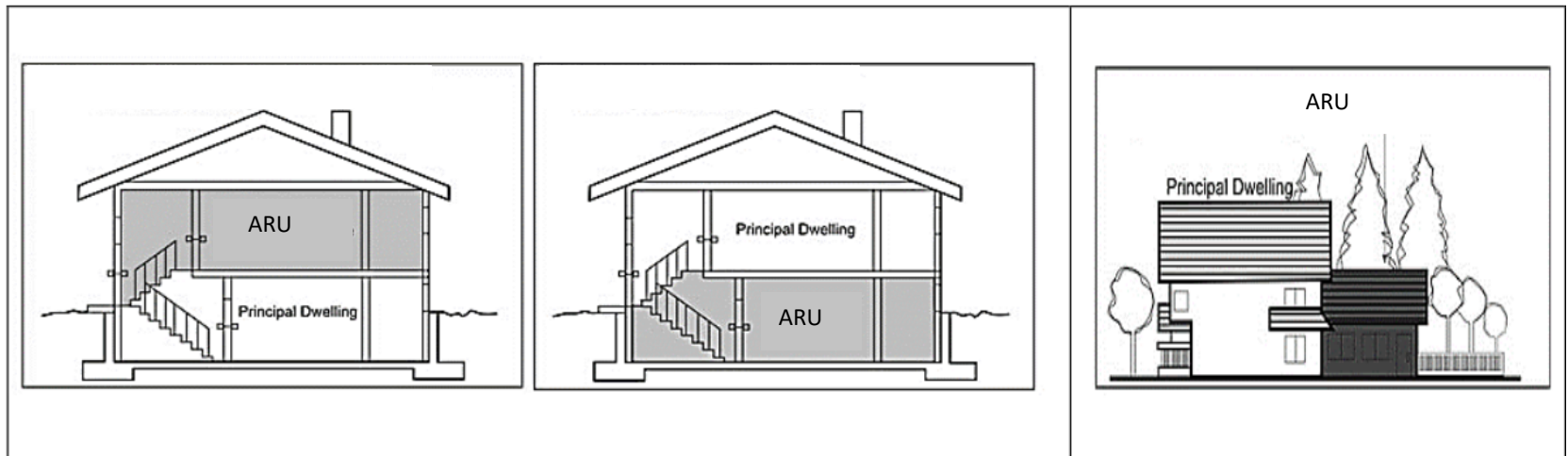
OPA 112 will amend the Official Plan in the following ways:

- ▶ The term “Second Unit” will be revised to “Additional Residential Unit” throughout the plan;
- ▶ The policies in section 4.6.6 will allow up to 3 units on properties containing a single detached, semi-detached or rowhouse;
- ▶ An ARU will be allowed in ancillary buildings associated with single detached, semi- detached and rowhouses.

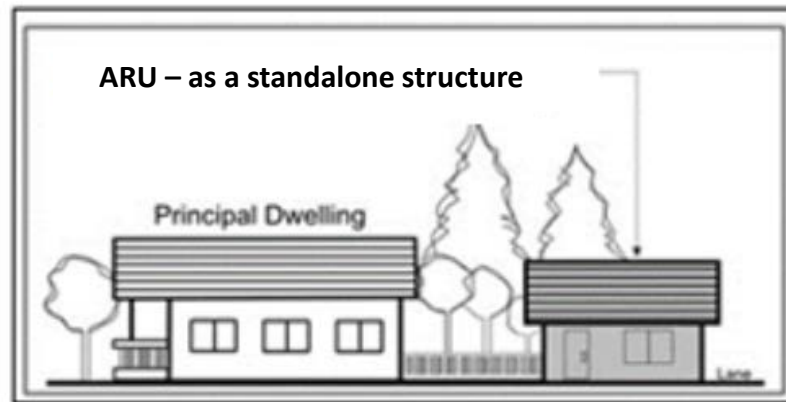
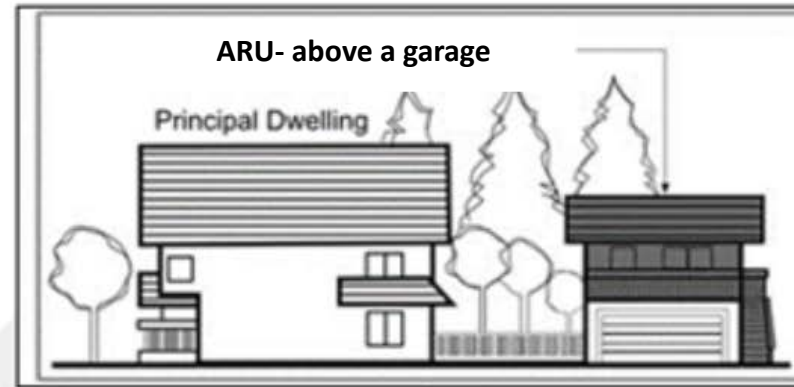
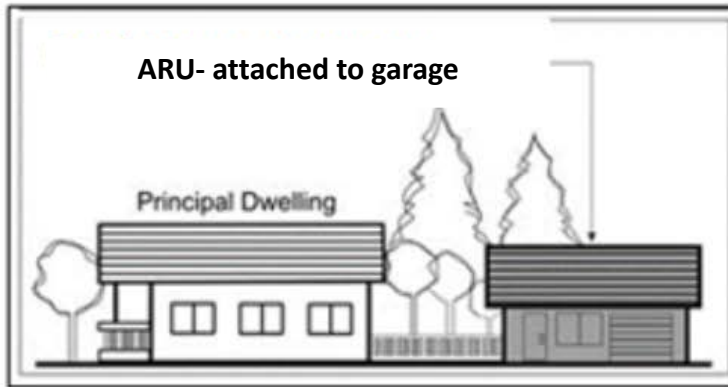
OPA 112 is still being reviewed and additional changes may occur.



# ARUs in the Primary Dwelling



# ARUs in a Ancillary Building



# Municipal Impact

- ▶ The Township will be required to amend current zoning regulations.
- ▶ Housekeeping amendment or standalone amendment.
- ▶ ARU zoning regulations are not subject to appeal to the LPAT.



# Council Questions

Q1) **What is meant by item h) under policy 4.4.6.1 ?**

“h) Whether a garden suite and an additional residential unit will be permitted on the same lot.”

A) This provision allows municipalities to consider limiting a garden suite and ARU on the same lot.

This is necessary consideration for a municipality as the legislation related to garden suites is distinct from the legislation related to ARUs. As such, garden suites are not considered an ARU and would need to be specifically limited should a municipality not want a garden suite and a ARU on the same property.



# Council Questions

**Q2) What is the rationale for limiting the number of ARUs in ancillary buildings to one only?**

A) The Planning Act legislation in section 16 (3) is clear that only one ARU is permitted in an ancillary building. The Official Plan has been worded in a way that is consistent with the permissions of the Planning Act.

There has been no further clarification provided by the Province as to why there is a limit on the number of ARUs per structure type.





# Council Questions

**Q3) Does the phrase “One additional residential unit” at the start of section 4.4.6.2 limit the objectives of the overall policy to permit more units?**

A) The use of the phrase “One additional residential unit” is appropriate in the context of policy 4.4.6.2. This section of the policy is directed at ARUs within an ancillary building or structure. As noted previously only one ARU is permitted within an ancillary building under the legislation.

When section 4.4.6 - Additional Residential Units- is read in its entirety the full suite of ARU permissions, as outlined in the Planning Act, are provided.



# Council Questions

**Q4) There does not appear to be any mention of the location or number of entrances (doorways) to ARUs. Is that considered in the policies?**

**A) Under section 4.4.6.1 d) it states:**

“d) That any exterior alterations to the main residence, necessary to accommodate the additional residential unit, are made in the side or rear yards.”

This clause was intended to provide municipalities with the flexibility to create zoning regulations that could direct physical alterations made to a residence necessary to accommodate an ARU. These regulations could include where an entrance to an ARU can be established.



## Courtenay Hoytfox

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**From:** todd.white@crins-sinrc.ca  
**Sent:** Monday, May 11, 2020 3:39 PM  
**To:** submissions@crins-sinrc.ca  
**Subject:** CRINS-SINRC UPDATES: COVID-19 / State of Emergency Radiocommunications Sites and Ongoing Consultations

Good Afternoon,

As you are all aware, the State of Emergency declared by both federal and provincial officials in response to the COVID-19 pandemic has resulted in, dare we use the term, “unprecedented” changes both economically and operationally for business and governments.

One of the key aspects of this is the need to “shelter in place” and the migration of business functions to those who can still work from home remotely from their typical place of business. The telecommunications and radiocommunications industry players have responded to these events with a robust response to ensure that existing customers would be able to operate from home, and this has resulted in upgrades in bandwidth capability, and a further development of upgrades to wireless infrastructure to ensure connectivity. It has also further exposed the divide between “have” and “have not” areas of broadband access.

In terms of wireless communications, here are some of the trends we are seeing:

### **Increasing Capacity**

Providers have been deploying mobile base stations, known as “Cellular on Wheels (CoWs)” to supplement their existing network infrastructure. We have received an increase in inquiries from the public due to the sudden arrival of these tower systems. While the public tends to believe that these installations are intended for the deployment of 5G technologies, they are in most cases, simply extra in-fill antennas to improve bandwidth and signal strength in heavily burdened jurisdictions using current technology.

### ***What you need to know...***

These installations are being erected under the category of “temporary antenna systems” enabled by the Radiocommunications Act and Client Procedures Circular CPC 2-0-03. A proponent may erect one of these temporary installations without public consultation for a period of 90 days from the start of the emergency, as decided by the Minister of Innovation, Science, and Economic Development. As a result, members of the public who may inquire as to why they were not informed or given a chance to comment on one of these sites should be informed that these are temporary installations enabled for emergency purposes. Should a proponent wish to subsequently make the installation a permanent addition to their network, they are required to undergo the normal consultation process.

### **COVID-19 and 5<sup>th</sup> Generation Radiocommunications Technologies (5G)**

One of the unfortunate impacts of COVID-19 is that due to the origin of the virus appearing to come from Wuhan Province in China, and the ongoing debate over the use of Huawei equipment as part of the future 5G network implementation in Canada, there has been misinformation spread on the Internet and social media

channels connecting the COVID-19 virus to the deployment of 5G technology – the inference has been that the spread / lethality of the virus is in some way enhanced in the presence of 5G technology. There have now been several instances of vandalism and arson at tower sites and we believe this misinformation is fueling these acts in part. We have received hundreds of calls over the past several weeks asking about where 5G services are deployed and reiterating this misinformation regarding COVID-19.

### ***What you need to know...***

**There is absolutely no evidence to support a connection between 5<sup>th</sup> Generation technologies and COVID-19 in this way.** As a result, we have taken the policy position that we will not disclose the location of towers which may have active 5G equipment on the structure for the time being. While we do not believe we should be in the business of refusing to be transparent regarding this information, we also recognize that under these circumstances, we will not provide information that may be used to cause damage to infrastructure which is critical. It is our hope that further education and statements by federal officials may address this further in due course, though it may be their decision to simply not lend further credence to the misinformation by addressing it directly.

### **Consultations Ongoing**

When the COVID-19 State of Emergency was declared, CRINS operations continued, albeit in a staged fashion. All staff have moved to a primary work-at-home model, and some of our premises had seen exposure to some of the early cases of COVID-19, thereby making a lockdown essential. Once enhanced cleaning had been instituted, staff have been working on off-hours /shifts to enforce social distancing when access to hard files was required. However, most interactions are electronic in nature.

We early on reached out to ISEDC to understand what their expectations were in terms of public consultation, and we have been informed that any consultations that were not already underway by March 12, 2020 could be put on hold, especially given the inability for public gatherings, and recognizing the extra demands on municipal staff time. The 120 day consultation limits have therefore been relaxed during the state of emergency. Proponents have been informed that for critical sites, the temporary 90-day exception to consultation can be used to allow them to respond to their needs.

As we have seen, it appears that the COVID-19 social distancing requirements are unlikely to end anytime in the near future, and while 90 days seemed acceptable, the reality is these structures may be needed for longer than that. There is no doubt that proponents will need to move forward with the development of their networks beyond the immediate needs related to COVID-19 increased traffic. At the same time, CRINS had been over the past 6 months in the process of developing a new website and refinements to the consultation process based on our evaluation of our internal data, and the COVID-19 pandemic has accelerated some of the changes we have been working on.

### ***What you need to know....***

Specifically, the following changes will be instituted:

#### **1) A new look and feel, and revision to the CRINS-SINRC main website (Target Date: June 1, 2020)**

Our original site has not changed much in 9 years since CRINS-SINRC was formed. Most of the IT related work has been in refining the backend workflow management system, and refining the internal processes. When CRINS was formed, our budget constraints were very tight – as municipalities do not pay membership fees to participate in CRINS, all upgrades have been piece-meal based on when extra resources could be procured. We are now updating the site to be viable on both desktop and mobile

devices, and providing more documentation online for the various stakeholders. Content is being updated to more accurately reflect the changes in the wireless landscape, and also in how our members are engaged in these proposals.

## **2) A new public consultation engagement model. (Target Date: July 2020)**

As most of you know, the public part of the consultation (which we distinguish from the input received from municipalities, conservation authorities, and other government entities) has been primarily by direct mail and newspaper notice. Over the past 9 years, there has been increasing pressure to provide for a more online experience, and to exercise social media channels for communications. Members of the public who have received mailouts have criticized the need to sign for registered mail as a precondition of being informed, citing that they didn't realize the delivery notification was for a public consultation and not a registered letter from a debt collector, or some other entity whom they may not be so interested in dealing with. Newspaper notices have similarly been criticized as the newspaper media is no longer as ubiquitous as it once was.

*Internally, our data over the past 9 years has shown that of all the concerns raised during consultations, 17% of all **relevant** concerns are from adjacent landowners, 63% are from municipal staff, 17% are other regulatory stakeholders, and 3% are from the general public not adjacent to the proposed sites.*

Most comments from the general public are related to visual amenity as it relates to the overall visibility of towers within the landscape, and the second is related to health and safety concerns and concerns about electromagnetic radiation from these facilities, especially when the facility is in proximity to a public use area (i.e. school, recreation centre, park) .

In reflecting on how best to provide for engagement (especially in the case of ASDF Low and Medium Rated sites), and with the recognition of where the most value resides in terms of useful feedback related to proposed sites, we will be modifying our public consultation packages to solicit online feedback from adjacent landowners through a online survey system which will provide the same information as the printed packages, but it will permit us to ask for more directed input which speaks to the relevant issues that can occur with proposed sites. Each adjacent landowner will receive an individualized access code to allow them to respond online while allowing CRINS to maintain record of their engagement for audit purposes. For those who cannot, or do not wish to, participate in an online survey, they will be given the option to provide their input through a printed version.

Our public consultation printed package which has remained primarily unchanged since the beginning, is undergoing a refresh – with Part I of the document which contained mostly educational and information on procedures and regulatory information being broken out into a standalone document as it is unchanged from consultation to consultation. Part II (Proposal Specifics) and Part III (Participation in the Consultation and Contact Information) will form a second document and has been streamlined to present the salient information in a more concise manner. In the online engagement model, both of these documents will be available in PDF format for download, but also reflected in the on-line survey system which will help direct receipt of input.

In seeking to engage the general public, where appropriate, a second survey, open to all, has been prepared. This survey is more of a general engagement tool and provides for more free-form responses. It is intended to also guide the general public to more educational information on radiocommunications sites as much of the general public interactions are around questions on process, and questions on “Who is looking out for our interests?”. As part of this revised approach, CRINS will be seeking to engage municipal members social media channels and web properties to help distribute the information – primarily in the form of links to consultations from municipal websites, and requests for Twitter “tweets” advising the public of upcoming consultations with links to the online platform.

In the context of COVID-19, these changes we believe will also hold up under the social distancing conditions we have been under, while providing for consultations to continue in a reasonable fashion. We have also been exploring the use of video conferencing for those instances where a public consultation is deemed highly contentious (ASDF: High Rating), and it is deemed appropriate to allow for additional face-to-face questions and answers as part of the engagement.

We will be sending out templates of the new consultation packages in advance to solicit further comments from members, and we appreciate the feedback we have received to date.

### **Updated Signing Authority / “Chain of Command”**

Another item that has become a challenge over the past 12 months, is that CRINS has not been informed about staffing changes at a number of our municipal members. This has resulted in delays in processing of applications in some instances because e-mail notifications have been sent to previous planning employees, and in many cases those e-mails may not be seen for several weeks.

#### ***What you need to know...***

*We would ask, as we undertake these changes above, that each member confirm by e-mail who the primary contact shall be for new applications (or in the case of some of our urban members, the distribution list e-mail) and signing authority on behalf of the Planning function, as well as the Executive signing authority (CAO, Mayor/Warden/Reeve, Director of Planning, etc.). These two parties will be the same individuals who are required to sign the LUA Recommendations Report (currently Section 9 of the report), and the Executive Signing Authority also signs the Notice of Completion along with the CRINS Executive Director.*

It is important that we are also advised as soon as practical of changes in either of these two positions, and hope that we can be included in the normal communications channels when such changes occur.

I apologize for the length of this update, but I hope you will find this information useful. We will send out further updates as conditions change and as we implement the changes above.

Regards,

**Todd White**  
Executive Director

(P) 855-502-7467 x101  
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(C) 613-793-7090



**CRINS-SINRC**  
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Ottawa, ON  
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<http://www.crins-sinrc.ca/>

## **Proposed amendments to Ontario Regulation 244/97 and the Aggregate Resources of Ontario Provincial Standards under the Aggregate Resources Act**

### **ERO #019-1303**

#### **Introduction**

The Township of Puslinch (Township) is located in the southern region of Wellington County with a population of approximately 7,500 residents who enjoy the rural environment of the Township combined with the convenient access to many urban centres and amenities. Business and industry is attracted to the Township for its proximity to Highway 401 that provides convenient access to major markets.

The Township has three urban areas including Aberfoyle, Arkell and Morriston and contains a number of small rural clusters interspersed throughout the predominately rural township. Highway 401 bisects the Township from east to west. A developed Industrial Park links the urban areas of Aberfoyle and Morriston.

Aggregate extraction is underway on a very large scale in our small municipality. There are approximately 27 pits currently licenced and actively extracting aggregates from our community. Obviously extraction rates vary, however several licences currently permit extraction of significant tonnages. Currently, 6 pits are licenced to extract 1,000,000 tonnes annually each. Currently, 1 pit is licenced to extract 1,000,000 tonnes annually. Currently 2 pits are licenced by the Province for unlimited annual tonnages.

Over the last 6 years, on average approximately 3.9 million tonnes were extracted from within our Township and exported down our roads to markets and users located across southern Ontario, predominantly to the GTA. The last two years average approximately 4.5 million tonnes annually. Given what the Province has already licenced these operations, it is clear that annual total extraction volume could increase significantly.

We are having significant challenges with the premature degradation of our transportation infrastructure as a result of this intense truck traffic, most specifically with our roads and bridges. One bridge for example which is on a high-volume gravel truck route had to be closed in 2019 due to infrastructure failure which was in large part the result of the heavy truck traffic. We simply did not have the funds available to upgrade and replace the bridge as required. The current aggregate levy and property taxation system are neither fair nor adequate.

All that said, we are a small municipality that is obviously very heavily impacted by aggregate extraction, by any measure. The impacts are real, and significant. We strongly believe that the current approval regime and financial model is not sustainable. We believe that we can provide the perspective of real, long term experience. We strongly feel that better regulations, oversight, site design and approvals, and operating plans are all critical in dealing with one-time resource extraction that leaves permanent and significant impacts on the host community.

We respectfully offer the following constructive suggestions for your consideration.



The Province has indicated that the proposed changes are intended to modernize the way aggregate resources are managed and promote economic growth within the aggregate industry while also protecting the environment and addressing community impacts. The government has framed the proposed changes around key themes that were heard throughout the consultation process. Those key themes include:

- Ensure environmental protection, particularly related to water resources;
- Increase opportunities for community engagement on applications;
- Improve access to aggregates;
- Cut red tape by reducing duplication and inefficiencies that create barriers to the industry; and
- Ensure pit and quarry rehabilitation.

Given the extensive aggregate extraction operations underway in our municipality, any amendments to the regulatory and approval framework for aggregate operations are vitally important to us. As such, we have spent a considerable amount of time and effort on developing and compiling comments which we feel are critical for the Province to address. We will summarize our general comments below in three main sections:

Part 1 – General Comments on the overall proposed amendments, presenting them in three sections:

- Items which we support, along with a few related suggestions
- Items which we have concerns with
- Items which we are disappointed with

Part 2 – Specific / Technical comments

- Itemized chart with specific references

Part 3 – Appendices of Comments from our partners which are supported and endorsed by Puslinch Council.

- Schedule A - Wellington County Summary Table
- Schedule B – Lake Erie Source Protection Committee
- Schedule C - AMCTO / John McNie

## **PART 1 - GENERAL COMMENTS**

**SUPPORT** – we support the general nature or apparent intent of the following items.

### **1. Water Reporting Requirements**

- a. We support the requirement for a water report for all new below water table operations to include how applicable source water protection policies are being addressed and consideration of the preparation of a water budget (Section 1.1.1).
  - The Ministry should also consider a requirement for a cumulative impact assessment in the water report. This is a particularly important environmental consideration when the proposed operation is in an area where there is an existing concentration of aggregate extraction operations as is the case in our community.
  - If the Province feels a water report for all new below water table operations, is appropriate, surely they would agree with us that the same reporting requirement should apply to existing below water table operations.

### **2. Rehabilitation Requirements**

- a. We support the proposed changes to the rehabilitation reporting requirements for operators. The Ministry has proposed enhancements to annual compliance reports which will require operators to provide more information about their progressive rehabilitation efforts on a site (Section 3.2.1).
  - The Ministry should consider if no rehabilitation has occurred over the reporting period to require justification about why rehabilitation has not occurred on a site and what is being done to complete the required rehabilitation.
  - The Ministry should also consider adding questions in the compliance report that link rehabilitation requirements to Agricultural Impact Assessments and Greenbelt Plan maximum disturbed area provisions, where applicable.

### **3. Revised Approvals for Above Water Extraction**

- a. We are supportive of the revised application process for above water table extraction converting to below the water table extraction. The Province has proposed changes which would require a more robust amendment process for these type of conversions. This process would include the submission of a water report, a formal notification and circulation to agencies and surrounding land owners, and provides the ability for these amendments to be referred to the Local Planning Appeal Tribunal (Section 3.3.3).
  - The Ministry should consider aligning the requirements for expansions to existing below water table extraction with the requirements outlined in section 3.3.3 of the consultation document. This alignment would ensure all expansions into the water table are treated consistently and obtain appropriate technical review and municipal input.

**CONCERNS** - we have concerns with the general nature or apparent intent of the following items

1. Fencing

- a. The proposed change which would allow operators to not provide a fence around the licenced boundary of an aggregate site. The Province is proposing to move to a process where the operator would have to satisfactorily demarcate the boundary of the site and take measures to prevent inadvertent access to the site.
  - i. In the interest of public safety, we respectfully suggest that the Ministry leave the requirement for a fence to be installed around the licenced boundary of an aggregate site as a minimum requirement. A fence addresses matters listed by the Ministry such as clear demarcation of site boundaries and prevents inadvertent access. We cannot envision a justification for not having fencing.

2. Notices of Applications

- a. The proposed change which would allow how notice can be given for all aggregate licence applications. The Ministry is proposing to allow flexibility to only notify through digital media sources, such as online newspapers (Section 1.3.2).
  - i. In the interest of clarity, disclosure, and full public engagement, the Ministry should maintain the requirement to notify in printed media sources as not all people utilize or have reliable access to the internet. This change will result in people not being appropriately notified about applications.

3. Operations Compliance

- a. The proposed Framework appears to give more responsibility to producers to ensure their aggregate extraction operations are in compliance with applicable rules and regulations
  - i. We share a broad concern that the Province is shifting to self-enforcement model. There is a lack of information in the Provincial posting demonstrating how the Ministry will ensure a sufficient level of oversight is being provided to ensure the additional flexibility is not being misused.

**Disappointed** - we are disappointed with the general nature or apparent intent of the following items

1. Revenue Structure

- a. There are no proposed changes to the revenue structure for aggregate sites including property assessment treatment and taxes as well as aggregate fees and royalties. The current structure is not adequate, fair, or sustainable given the actual impacts on local municipalities of aggregate operations.

2. Tax Assessments

- a. We share the disappointment that serious work needs to take place regarding the property assessment regime. Aggregate operators are required to break down the acreage of their sites into different classifications for which assessment and property taxes are based upon. These are not regularly reviewed or verified and numerous local examples have highlighted serious compliance issues with some operators who have not been reporting accurately, resulting in lower assessments and taxes than appropriate.

- b. Municipalities are spending hundreds of thousands of tax dollars and hundreds of hours of staff time litigating and verifying this assessment regime. We strongly urge the Province to make necessary changes to the aggregate fee structure in Ontario.
- 3. Dormant Sites.
    - a. The Province did not take the opportunity to address the issue of dormant sites. Municipalities have been consistently raising concerns about these sites and no meaningful action has been taken. This proposal appears to make it easier for dormant sites to continue to exist by providing a less burdensome compliance reporting process (Section 3.2.1).
- 4. Planning Process and Site Plans Disconnect
    - a. There is currently no requirement for an applicant to use the same set of site plans for the Licensing process as they did for the planning process. While some applicants may run these processes in parallel there is no policy or legislative requirement for the two processes to run at the same time or even for the site plans to reflect any of the issues addressed as part of the rezoning process. So therefore, these currently must be understood as two completely independent processes. As a result, neither municipal planners nor Councils can place any value on the site plans and conditions provided as part of the rezoning process since the applicant could simply submit a different set to the MNRF for the license after the zoning has been approved. Even if a zoning and licence are sent before the LPAT for a decision, there is nothing to prevent the site plans from being significantly amended after the decision without notification to the municipality.
    - b. In addition, there are also cases where site plan details or monitoring conditions that were critical to a municipal planning decision, OMB or LPAT decision have either been removed, altered or disregarded by the operator or MNRF.
    - c. To address this concern it would be good to create a new set of Prescribed Conditions on Site Plans that are identified as “Municipally Significant” which would be the site specific details that the municipality relied upon as part of the planning approval process. This could include the monitoring of off-site features or the phasing of below water extraction or significant mitigation measures unique to that site to protect off site features. Since these conditions were significant to the planning approval process these Municipally Significant conditions would require the approval of the local municipality to have any of these conditions amended or removed.
- 5. Technical Standards for Noise Impacts
    - a. Noise impacts on neighbours are considered during both the application and monitoring process. The use of Leq5 or Leq10 does not adequately characterize the noise impacts to neighbours from loading trucks with pit run, from trucks driving past a house or the slamming of a tail gate. Since these types of measures average the noise levels over a set period of time they work well for things like highways or machinery noise such as crushers or screeners which is largely continuous with some highs and lows. However, not all pits have either a crusher or a screener so the impact of intermittent high db. sources in an otherwise quiet environment is not fairly characterized. It would be a good change to set a maximum db. level to insure that the neighbours are truly protected. Peak noise levels need to be addressed as well. The current use of averaging

is effectively equivalent to dilution which the Province does not permit in other environmental legislation.

6. Real-time monitoring of noise and Dust

- a. It should be possible to do some real-time monitoring similar to the real-time monitoring of water levels. Currently noise levels are measured once per year. Considering that operations can vary greatly on a site during the year it is hard to imagine that one sample per year can provide enough proof that the neighbours are being adequately protected. Similarly with dust this is largely complaint driven by neighbouring residents. However, dust from aggregate operations can also have a negative effect on crops and livestock but neither are able to call the MNRF for assistance. So it would be helpful to have some type of sampling or monitoring that could determine the dust burden that leaves the site on an annual basis to determine if their dust control measures have been adequate.

7. Outdoor storage of salt and pickled sand

- a. The Grand River Source Water Protection Committee report expressed a concern regarding the use of chloride based dust control for pits located in a Source Water Protection Area. Yet, new and existing operations in these SPA's are allowed to stock-pile large amounts of road salt outside on the pit floor for blending with sand. This would appear to present a greater risk to the groundwater than dust suppressants so we believe that the standards should be modified to also prohibit the outdoor storage of salt and pickled sand in any pit and require that this activity can only take place inside an appropriate facility. Much like is done at municipal facilities with their supplies of salt, salt/sand, and Chloride.

8. LPAT

- a. It appears that the appeal to LPAT can only be done by the Minister. The justification for this is unclear. Municipalities should have the ability to appeal to LPAT as well. Failing to do so can limit the ability for local comment on local matters with significant local impacts which seems contrary to one of the Province's stated key theme of "Increase opportunities for community engagement on applications"

**PART 2 – SPECIFIC / TECHNICAL COMMENTS**

As this part of our submission, given the technical and specific nature of the comments, we felt it best to present them in chart form. We specifically reference the item #, if we support or have concerns, and a brief explanation thereof.

<b>Item</b>	<b>Support</b>	<b>Concern</b>	<b>Comment</b>
1.1 Study and Information Requirements			Cumulative effects assessment for below water table applications not covered. Agree with the comments provided in Appendix A of the Lake Source Protection Committee Report SPC 20-04-18
1.1.1 Water Report		X	Agree with the comments provided in Appendix A of the Lake Source Protection Committee Report SPC 20-04-18
1.1.2 Cultural Heritage Report	X		No comments
1.1.3 Natural Environment Report	X		Agree with the comments provided in Appendix A of the Lake Source Protection Committee Report SPC 20-04-18
1.1.4 Agricultural Impact Assessment	X	X	Agree with Wellington County comments ie. We are supportive of the change to require AIA's for new operations that are within a provincial plan area. We question why an AIA is not a provincial wide requirement for new operations in prime agricultural and rural areas?
1.1.5 Blast Design Report		X	Blast design report should be required for any sized quarries as the impact to the residents is the same.
1.1.6 Summary Statements	X		Agree with Wellington County comments ie. We support the change which would require summary statements for all proposed pits and quarries on private and crown land to contain planning and land use considerations.
1.1.7 Application Requirements for Extraction from land under Water		X	Same comment as 1.1 above
1.1.8 Forestry Aggregate Pits	X		No comment

Item	Support	Concern	Comment
1.2.1 Site Plan Standards – Improving Flexibility		X  X  X	Site plans for existing sites should be updated to include the same information as required in the Summary Statement for new sites <u>and</u> Agree with Wellington County comments ie. We are concerned with the change which would allow certain items to not be identified on the site plan. We are concerned that this change will reduce a municipalities ability to effectively communicate to the public certain aspects of an industrial operation. The site plan is the only tool municipalities can use to convey that information and ensure compliance by the operator. We are also concerned with the proposal to remove the requirement for a fence around licenced areas on private land. This should be a minimum requirement as it addresses matters listed by the Ministry such as clear demarcation of site boundaries and prevents inadvertent access to the site.
1.2.2 Site Plan Standards – Modernization	X		Agree with Wellington County comments ie. We support the proposed changes which would clarify the definition of “operate” and improve how site plans are prepared (e.g. georeferenced) and submitted.
1.2.3 Qualified Professionals to Prepare Site Plans	X		Agree with Wellington County comments ie. We are supportive of the change to add Professional Planners to the list of qualified professional who can prepare a Class A Site Plan.

Item	Support	Concern	Comment
1.2.4 Prescribed Licence and Permit Conditions (New Sites)		X  X  X	Monitoring, threshold exceedance actions and notification requirements should be included as a mandatory condition for new licences and permits. Retain current requirement to mitigate noise at source with appropriate noise attenuation devices and site design regardless of receptor location to ensuring that noise at residence does not exceed background noise level <u>and</u> Agree with Wellington County comments ie. We are concerned with the proposed changes which would remove the requirement to obtain other ministerial approvals as a prescribed condition for an aggregate licence or permit. Other ministerial approvals often contribute necessary information needed in the consideration of a licence or permit and should be required as a condition.
1.3.1 Notification and Consultation Timeframes	X	X  X	Extension beyond 2 years should be granted to applicants on private land to resolve objections only and should not be indefinite <u>and</u> Agree with Wellington County comments ie. We support the extension of time agencies and interested parties have to review and comment for all applications on private and crown lands. The Ministry should consider a longer review period given the complexity of study material and peer review requirements and the scheduling of municipal Council meetings.
1.3.2 Notification and Consultation Process		X  X	Municipality should also be consulted <u>and</u> Agree with Wellington County comments ie. We are concerned with the proposed changes which would provide licence applicants the flexibility to post notices solely through digital sources. Not all people utilize or have reliable access to the internet. This change will result in people not being appropriately notified about applications. Notices in printed media should be required.



Item	Support	Concern	Comment
1.3.3 Objection Process on Private land		X X	Persons and municipality should be given the right to appeal the Ministry's decision to the LPAT if their concerns were not adequately addressed. Need to see objection form before will accept 20 days to respond ie. supporting documentation required in objection form may require more than 20 days to obtain such as a study.
1.3.4 Circulating New Applications to Agencies		X	Municipality should also be consulted.
2.1 Excavation from Private Land or Land Owned by a Farm Business	X X	X X	Conformance with municipal bylaws must be included <u>and</u> Agree with Wellington County comments ie. We generally have no objections with the changes, but request that as part of the registration process for a licence exemption, applicants be required to circulate municipalities. We are supportive of the clear timeline for when remediation must occur.
3.1.1 Miscellaneous Changes		X	Disagree with fence removal
3.1.2 Dust	X		No comment
3.1.3 Blasting		X	No flying debris should leave the property regardless of location of receptor
3.1.4 Recycling		X	If recycling is an accessory activity it should not be equal to tonnage of site but less than 50%
3.2.1 Compliance Assessment Reports	X	X X	Periodic audits must be done of self assessment reports by independent 3rd party <u>and</u> Agree with Wellington County comments ie. We are supportive of the changes proposed in this section. We particularly support operators providing more information about their rehabilitation efforts on sites. We are concerned with the change in this section which appears to make it easier for dormant sites to continue to exist by providing a less burdensome compliance reporting process

Item	Support	Concern	Comment
3.2.2 Rehabilitation Reporting		X X X	Any imported fill must meet the criteria for the intended use of the site Rehabilitation must be to previous use unless approved by municipality Final rehabilitation must be signed off by an appropriate specialist <u>and</u> Agree with Wellington County comments ie. The Ministry should add additional questions about why rehabilitation is not occurring on a site, if it is not. There should also be questions in the compliance report that links to AIA rehabilitation requirements and to Greenbelt Plan disturbed area provisions.
3.3.1 Site Plan Amendment Process		X X	Circulation of the proposed amendment “should be” and not a “may be” to municipality (see 3.3.4) Need to define what is significant change requiring Municipal comments If plan is amended without consultation need process to object
3.3.2 Amendment to Expand into a Road Allowance	X		-no comment

Item	Support	Concern	Comment
3.3.3 Amendment to Expand an Existing Site Below the Water Table		<p>X</p> <p>X</p> <p>X</p> <p>X</p>	<p>Agree with the comments provided in Appendix A of the Lake Source Protection Committee Report SPC 20-04-18 <u>and</u></p> <p>Agree with Wellington County comments ie. However, we would recommend that the Ministry revise this section to:</p> <ul style="list-style-type: none"> <li>- Include a requirement for a cumulative impact assessment, particularly when there are a concentration of aggregate operations surrounding the proposed site.</li> <li>- Extend the notification period beyond 60 days for agencies and the interested parties. The sensitivity and technical nature often requires Council input and peer review support. The limited time frame makes developing meaningful comments a challenge.</li> <li>- Align the requirements for expansions to existing below water table extraction with the requirements outlined in section 3.3.3 of the consultation document. This alignment would ensure all expansions into the water table are treated consistently and receive a thorough technical and public review process.</li> </ul>
3.3.4 Self-Filing of Site Plan Amendments	X	<p>X</p> <p>X</p>	<p>Agree with copy to municipality <u>and</u></p> <p>Agree with Wellington County comments ie. While we see merit in allowing some minor amendments to be handled through a self-filing process, there is a concern that these amendments will go without consideration of potential impacts external to the site (e.g. relocation of a haul route or processing equipment on the site).</p> <p>We are also concerned that this process does not lend itself to transparency and engagement with the public (One of the key themes heard through consultation).</p>

**PART 3 – Appendices of Comments from our partners supported and endorsed by Puslinch Council**

We also strongly believe in a community and collaborative approach. Additionally, a number of our colleagues and partners have offered comments on these proposed amendments. Our Council has supported the concerns and comments by others which are provided in the attached Schedules:

Schedule A - Wellington County Summary Table

Schedule B – Lake Erie Source Protection Committee

Schedule C - AMCTO / John McNie

## Conclusion

In conclusion, we share the opinion of our partners that while there are some areas of concern with the proposed regulatory changes, we are generally pleased that the Ministry is addressing water resource protection and progressive site rehabilitation. However, we would recommend that the Ministry carefully consider the increased level of flexibility for operators in pit and quarry site management.

As a municipality we clearly acknowledge the importance of a continued supply of aggregates for the Province. We do so with the understanding, as indicated in the Ministry's consultation document, that *"it is equally important to recognize and manage the impact excavation operations can have on the natural environment and on the communities that surround them"*. We believe that given the decades of aggregate extraction which have taken place in our community, we are well versed and keenly experienced and are able to offer meaningful helpful input to the Province from the municipal perspective.

We continue to have serious concerns with the inadequacy of property assessments, taxation, including self-reporting and compliance of site attributes which result in local residents and businesses subsidizing the private aggregate industry for their profits acquired across Ontario. There is a great opportunity now to reduce red tape (a provincially stated objective) and provide fair revenues to municipalities if this is reviewed.

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Sincerely,

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Glenn Schwendinger  
CAO/Clerk  
Township of Puslinch



## **SCHEDULE A - WELLINGTON COUNTY SUMMARY TABLE**

County Response to Proposed Amendments				
Policy		Support	Concern	Comment
<b>Section 1 – Proposed Changes for Applications to Establish a New Site</b>				
<b>Part 1.1: Study Information Requirements</b>				
1.1.1	Water Report	X		We are generally supportive of the changes proposed under this section. However, language should be added around the assessment of cumulative impacts where multiple operations exist.
1.1.2	Cultural Heritage Report	X		We have no concerns.
1.1.3	Natural Environment Report	X		We have no concerns.
1.1.4	Agricultural Impact Assessment	X		We are supportive of the change to require AIA's for new operations that are within a provincial plan area. We question why an AIA is not a provincial wide requirement for new operations in prime agricultural and rural areas?
1.1.5	Blast Design Report	X		We have no concerns.
1.1.6	Summary Statements	X		We support the change which would require summary statements for all proposed pits and quarries on private and crown land to contain planning and land use considerations.
1.1.7	Application Requirements for Extraction from land under Water	X		We have no concerns.
1.1.8	Forestry Aggregate Pits	X		We have no concerns.
<b>Part 1.2: Site Plan and Licence/ Permit Conditions</b>				
1.2.1	Site Plan Standards – Improving flexibility		X	<p>We are concerned with the change which would allow certain items to not be identified on the site plan. We are concerned that this change will reduce a municipalities ability to effectively communicate to the public certain aspects of an industrial operation. The site plan is the only tool municipalities can use to convey that information and ensure compliance by the operator.</p> <p>We are also concerned with the proposal to remove the requirement for a fence around licenced areas on private land. This should be a minimum requirement as it addresses matters listed by the Ministry such as clear demarcation of site boundaries and prevents inadvertent access to the site.</p>

<b>County Response to Proposed Amendments</b>				
<b>Policy</b>		<b>Support</b>	<b>Concern</b>	<b>Comment</b>
1.2.2	Site Plan Standards – Modernization	<b>X</b>		We support the proposed changes which would clarify the definition of “operate” and improve how site plans are prepared (e.g. georeferenced) and submitted.
1.2.3	Qualified Professionals to Prepare Site Plans	<b>X</b>		We are supportive of the change to add Professional Planners to the list of qualified professional who can prepare a Class A Site Plan.
1.2.4	Prescribed Licence and Permit Conditions (New Sites)		<b>X</b>	We are concerned with the proposed changes which would remove the requirement to obtain other ministerial approvals as a prescribed condition for an aggregate licence or permit. Other ministerial approvals often contribute necessary information needed in the consideration of a licence or permit and should be required as a condition.
<b>Part 1.3: Notification and Consultation Requirements</b>				
1.3.1	Notification and Consultation Timeframes	<b>X</b>		We support the extension of time agencies and interested parties have to review and comment for all applications on private and crown lands. The Ministry should consider a longer review period given the complexity of study material and peer review requirements and the scheduling of municipal Council meetings.
1.3.2	Notification and Consultation Process		<b>X</b>	We are concerned with the proposed changes which would provide licence applicants the flexibility to post notices solely through digital sources. Not all people utilize or have reliable access to the internet. This change will result in people not being appropriately notified about applications. Notices in printed media should be required.
		<b>X</b>		We are supportive of the other changes in this section.
1.3.3	Objection Process on Private Lands	<b>X</b>		We are generally supportive of this change, however, it should be made clear to all parties that comments made during the notification period will not result in a formal objection.



County Response to Proposed Amendments				
Policy		Support	Concern	Comment
1.3.4	Circulating New Applications to Agencies	X		We support that the Ministry will continue to explore opportunities to reduce duplication and improve efficiency during the application review process.
<b>Section 2- Prescribed Rules for Minor Excavation</b>				
2.1	Excavation from Private Land or Land Owned by a Farm Business	X		We generally have no objections with the changes, but request that as part of the registration process for a licence exemption, applicants be required to circulate municipalities. We are supportive of the clear timeline for when remediation must occur.
2.2	Excavation within a Highway Right of way for Road Construction	X		We support this change.
<b>Section 3- Proposed Changes to How New and Existing site are Managed and Operated</b>				
<b>Part 3.1- Operating Requirements for All Sites (New and Existing)</b>				
3.1.1	Miscellaneous Changes		X	We disagree with the removal of the requirement for a fence to be installed around a licenced operation.
3.1.2	Dust	X		We support this change.
3.1.3	Blasting	X		We support this change.
3.1.4	Recycling	X		We generally support this change, but would encourage the Ministry to provide additional clarity around these uses through future updates to its recycling policy, especially in the area of groundwater protection.
<b>Part 3.2 – Annual Compliance Reporting</b>				
3.2.1	Compliance Assessment Reports	X	X	<p>We are supportive of the changes proposed in this section. We particularly support operators providing more information about their rehabilitation efforts on sites.</p> <p>We are concerned with the change in this section which appears to make it easier for dormant sites to continue to exist by providing a less burdensome compliance reporting process.</p>

County Response to Proposed Amendments				
Policy		Support	Concern	Comment
3.2.2	Rehabilitation Reporting	X		We are generally supportive of the proposed changes under this section. The Ministry should add additional questions about why rehabilitation is not occurring on a site, if it is not. There should also be questions in the compliance report that links to AIA rehabilitation requirements and to Greenbelt Plan disturbed area provisions.
<b>Part 3.3- Site Plan Amendments</b>				
3.3.1	Site Plan Amendment Process	X		While we generally have no concerns with the proposed changes in this section, agencies should always be circulated for comments on proposed site plan amendments.
3.3.2	Amendment to Expand into a Road Allowance	X		We are supportive of the proposed changes in this section.
3.3.3	Amendment to Expand an Existing Site Below the Water Table	X		<p>We are generally supportive of the changes to the amendment process that will be required for operators looking to go from an above water table extraction operation to below water table extraction operation.</p> <p>However, we would recommend that the Ministry revise this section to:</p> <ul style="list-style-type: none"> <li>- Include a requirement for a cumulative impact assessment, particularly when there are a concentration of aggregate operations surrounding the proposed site.</li> <li>- Extend the notification period beyond 60 days for agencies and the interested parties. The sensitivity and technical nature often requires Council input and peer review support. The limited time frame makes developing meaningful comments a challenge.</li> <li>- Align the requirements for expansions to existing below water table extraction with the requirements outlined in section 3.3.3 of the consultation document. This alignment would ensure all expansions into the water table are treated consistently and receive a thorough technical and public review process.</li> </ul>

County Response to Proposed Amendments				
Policy		Support	Concern	Comment
3.3.4	Self- Filing of Site Plan Amendments		X	<p>While we see merit in allowing some minor amendments to be handled through a self-filing process, there is a concern that these amendments will go without consideration of potential impacts external to the site (e.g. relocation of a haul route or processing equipment on the site).</p> <p>We are also concerned that this process does not lend itself to transparency and engagement with the public (One of the key themes heard through consultation).</p>



## **SCHEDULE B – LAKE ERIE SOURCE PROTECTION COMMITTEE**

## LAKE ERIE REGION SOURCE PROTECTION COMMITTEE

**REPORT NO. SPC-20-04-14**

**DATE:** April 30, 2020

**TO:** Members of the Lake Erie Region Source Protection Committee

**SUBJECT: Proposals to amend O.Reg.244/97 and the Aggregate Resources of Ontario Provincial Standards under the Aggregate Resources Act (EBR 019-1303)**

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### **RECOMMENDATION:**

THAT the Lake Erie Region Source Protection Committee receives report SPC-20-04-14 – Proposals to amend O.Reg.244/97 and the Aggregate Resources of Ontario Provincial Standards under the Aggregate Resources Act (EBR 019-1303) – for information;

AND THAT this report be forwarded to the Ministry of Natural Resources and Forestry through Environmental Registry Number 019-1303.

### **REPORT:**

On September 20, 2019, the Ministry of Natural Resources and Forestry (MNRF) released a proposal on the Environmental Registry (ERO 019-0556) recommending changes to the provincial aggregate resources framework. Changes to the Aggregate Resources Act were made effective December 10, 2019.

On February 12, 2020, the MNRF posted a proposal on the Environmental Registry (ERO 019-1303) recommending amendments to Ontario Regulation 244/97 and the Aggregate Resources of Ontario Provincial Standards under the Aggregate Resources Act. The proposal recommends changes for applications to establish a new aggregate extraction sites, prescribed rules for minor excavations, and how new and existing sites are managed and operated, including amendments to expand an existing site below the water table.

The public comment period for the proposed changes initially was open until March 30, 2020. The commenting period has been extended until May 15, 2020. A description of the currently proposed amendments can be found on the Environmental Registry of Ontario (<https://ero.ontario.ca/notice/019-1303>).

Impacts from quarrying activities on sources of municipal drinking water have been a longstanding concern of the Lake Erie Source Protection Committee (SPC). A letter, dated March 31, 2010, was sent to the Honourable John Gerretsen, Minister of the Environment, requesting that O. Reg. 287/07 be amended to add *excavation below the water table that breaches the confining layer protecting an aquifer* to the list of drinking water threats. The Ministry denied the request in a letter dated September 2, 2010, stating that aggregate operations alone are not associated with pathogens or chemicals that could impact municipal drinking water sources.

On February 3, 2011, the SPC requested that the Province identify rehabilitation activities at an aggregate operation within a vulnerable area of a municipal drinking water system where fill material is placed, or that allows ponding of water, as a local drinking water threat. The placement of fill as a local threat was denied by the Ministry in a letter dated July 19, 2011. A response to the request for a local threat with respect to ponding of water is still outstanding.

Over the years, the SPC has continued to emphasize the importance of addressing aggregate extraction activities below the water table within vulnerable areas of a municipal drinking water supply. On April 30, 2015, the SPC sent a letter to the Honourable Bill Mauro, Minister of Natural Resources and Forestry, on behalf of all 19 Source Protection Committee chairs, expressing concern that the Clean Water Act has failed to adequately consider aggregate extraction activities that break through an aquitard and into the water table or which alter the vulnerability of wellhead protection areas or intake protection zones.

More recently, the discussions have centred around the ongoing review of the Aggregate Resources Act and regulations. In December 2015, the SPC provided comments on the “Blueprint for Change – A proposal to modernize and strengthen the Aggregate Resources Act policy framework”. Two of the key recommendations included the prohibition of extraction activities within the 2 year time of travel (WHPA-A and B) of municipal drinking water wells and the prohibition of extraction below the water table where a breach of the aquitard could impact municipal drinking water sources (report SPC-15-12-03). The SPC reiterated its comments in December 2016 as part of commenting on Bill 39 that proposed changes to the Aggregate Resources Act (report SPC-16-12-06).

The current proposal does not appear to provide any actual changes to the Aggregate Resources Act (ARA) Regulations. It provides a summary of proposed changes to the ‘Standards’ for ARA applications. As a result, it is challenging to assess the potential effect the proposal may have on water and natural resource systems within the watershed.

There are some changes in this proposal related to a new requirement for a document called a ‘Water Report’. This report appears to replace and incorporate the Hydrogeological Report that is currently a requirement in the Standards. The ERO document identifies a proposal to require a qualified professional to complete the Water Report. Lake Erie Region staff support this recommendation. In addition, the proposal appears to require various technical studies for below water table applications including new or amended applications.

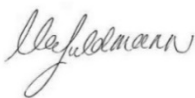
Please note that comments provided in this report include both Grand River Conservation Authority (GRCA) comments as well as specific comments related to the protection of municipal drinking water sources. A similar report including these comments has been presented to the GRCA board on April 24, 2020. Below is a brief summary of key comments:

- Pre-consultation with agencies such as conservation authorities and municipalities should be a mandatory requirement to ensure that ‘terms of reference’ for technical reports are completed or new aggregate or quarry sites or amendments to existing applications to go below the water table. This would ensure that applications include the required technical information prior to municipal and agency review and that they can be reviewed in a timely and efficient manner.
- MNRF should develop cumulative effects assessment and data collection and sharing regulations and criteria for new aggregate or quarry sites for below water table extraction. At this time, there is no mention of cumulative effects assessments in the ERO proposal.

- In 2010, a document entitled “Cumulative Effects Assessment Best Practices Paper for Below-Water Sand and Gravel Extraction Operations in Priority Subwatersheds in the Grand River Watershed” was released. The document was completed in consultation with various provincial ministries and representatives of the Ontario Stone Sand and Gravel Association. It provides a framework for cumulative impacts to be assessed in a consistent manner and to guide decisions makers, such as municipal governments and the MNRF and Ministry of Environment, Conservation and Parks with responsibilities in this area. Eleven priority subwatersheds within the Grand River watershed were identified.
- The Best Practices Paper identified the need for a comprehensive data collection and data management process. This was to be developed and maintained by MNRF in consultation with the partners to facilitate collecting the appropriate data and sharing this information with aggregate resource applicants. This data process has yet to be established and it would provide an opportunity for a transparent and open-data sharing framework to permit all external stakeholders with access to information related to below water table aggregate and quarry applications and operations.
- A requirement for applications to be consistent with provincial or local Technical Guidelines needs to be included in the ARA Technical Standards. This would include studies that identify and evaluate impacts to water or natural environment resource systems.
- Lake Erie Region staff support the identification of source protection vulnerable areas and activities and how source protection plans and policies are addressed. To better protect municipal drinking water supplies, staff recommend the Ministry consider the following:
  - A water budget should be required for all applications proposing below water extraction
  - Water Report requirements should include an assessment of potential impacts to sources of drinking water, in particular for proposed below water extraction (e.g., breaching of aquitard), and propose any necessary measures to prevent, where possible, mitigate, or remediate any negative impacts.
  - All aggregate extraction should be prohibited in Wellhead Protection Area (WHPA) A and B, not just extraction activities by private land owners and farm businesses
  - Chloride based dust suppressants should be prohibited where dust suppression is required at aggregate sites located within source water protection areas

In addition to this report, **Appendix A** provides detailed comments on the proposal and we request the Province consider the Lake Erie Region Source Protection Committee comments in their review of the ARA Standards.

Prepared by:




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Ilona Feldmann  
Source Protection Program Assistant

Approved by:




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Martin Keller, M. Sc.  
Source Protection Program Manager

## **Appendix A**

Detailed comments on the proposal to amend O.Reg.244/97  
and the Aggregate Resources of Ontario Provincial  
Standards under the Aggregate Resources Act (EBR 019-  
1303)



**Attachment 1 – SPC-04-13**

**Proposed amendments to Ontario Regulation 244/97 and the Aggregate Resources of Ontario Provincial Standards under the Aggregate Resources Act**

(ERO#019-1303)

<b>Section 1 – Proposed Changes for Applications to Establish a New Site Part 1.1: Study and Information Requirements</b>	
<b>Missing from Proposal</b>	
<p>Cumulative Effects Assessment for below water table applications</p>	<ul style="list-style-type: none"> <li>• Cumulative effects assessments should be conducted in areas of the province where there are concentrations of existing licences or new applications for licences to extract below the water table. The detailed water and hydrogeological assessments prepared by qualified professionals should be conducted for any existing licence that applies for an amendment of a license to extract below the water table and for new below water table applications. This would demonstrate that there will be no offsite or onsite impacts to the quantity and quality of local water resources that sustain natural environment features and address municipal interests in the protection of local municipal drinking water sources. These studies should also prescribe detailed pre and post extraction water and natural environment monitoring requirements for these areas. Depending on site characteristics, other studies should also be required for below water table extraction such as Environmental Impact Studies and other evaluations.</li> <li>• Examples of cumulative effects assessment include:               <ul style="list-style-type: none"> <li>○ the measurement of cumulative effects, e.g. multiple water taking impacts related to staging of extraction from license to license (not only within the limit of a single license);</li> <li>○ a subwatershed scale study for areas of the province under pressure for below water table extraction, with consistent baseline monitoring prior to an application and initiation of extraction;</li> <li>○ monitoring reports that are compatible from license to license in scope and criteria that will be consolidated by MNRF, or another agency, to ensure that short and long term impacts are measured, evaluated and mitigated and information is shared on an open data platform.</li> </ul> </li> </ul>
<p><b>Data Management and Provincial Open Data Directive</b></p>	<ul style="list-style-type: none"> <li>• This proposal includes an option to use data from other applications (see notes below). The Standards should include a requirement for applicants to provide their data to the province in an electronic submission and they should also be granted access to data collected by other parties in the vicinity of an application.</li> <li>• The province has establish an Open Data Directive and should implement a comprehensive data collection and data management process for current aggregate sites monitoring information and</li> </ul>

	<p>information submitted with Aggregate Resources Act (ARA) applications. In 2010 the province, the Ontario Stone Sand and Gravel Association (OSSGA) and GRCA released a paper that includes data management “Cumulative Effects Assessment Best Practices Paper for Below-Water Sand and Gravel Extraction Operations in Priority Subwatersheds in the Grand River Watershed”. It was proposed that this database be developed by MNR in consultation with various stakeholders to facilitate collecting the appropriate data and sharing this information with aggregate resource applicants. This data process has yet to be established and it would provide an opportunity for a transparent and open data sharing framework to permit external stakeholders with access to information related to below water table aggregate and quarry applications and operations. The standards should include a requirement for application information to be submitted electronically and agreement that it will be shared with other parties.</p>
<b>Technical Guidelines</b>	<ul style="list-style-type: none"> <li>• The standards provide a base list of information to be provided and a list of the type of analysis that should be provided to support an amendment or new application. Although it is proposed that a Qualified Person complete reports, there is a wide variation in the information that is collected and analysed. This leads to delays in the review and commenting process that could be avoided or minimized through clearer requirements. The standards should be amended to include a requirement for studies to be completed in accordance with provincial Technical Guidelines (as update). Examples include: Natural Heritage Reference Manual, Technical Guide - River &amp; Stream Systems: Erosion Hazard Limit, Technical Guide - River &amp; Stream Systems: Flooding Hazard Limit, etc.</li> <li>• Where there is a gap or no Provincial technical guidelines (e.g. water budget, cumulative effects assessment, hydrogeological assessment) a Technical Guideline that has been approved by a municipality and/or Conservation Authority should be considered as technical guideline that is applicable to ARA applications. The standards should include a reference to this effect.</li> </ul>
<b>Pre-consultation Requirement in the Consultation process</b>	<ul style="list-style-type: none"> <li>• Pre-consultation with agencies such as conservation authorities and municipalities should be a mandatory requirement to ensure that satisfactory terms of reference are prepared for technical reports for new aggregate or quarry sites. This would ensure that applications are complete i.e. include the appropriate pre-extraction monitoring, plans, technical information etc. This activity is required in similar applications processes such as a subdivision application under the Planning Act and it enables an efficient and timely review of applications by municipalities and agencies.</li> </ul>
<b>Proposal</b>	<b>GRCA Comments</b>
1.1.1 Water Report	<p><b>Determination of Water Table:</b></p> <ul style="list-style-type: none"> <li>• Support that water table must be determined for all applications and determined based on maximum predicted elevation of the water</li> </ul>

	<p>table</p> <ul style="list-style-type: none"> <li>• There can be significant variations in the natural environment from year to year and an evaluation based on one year of data can be misleading. Many technical reports to support planning applications and other proposals of a similar scale to most aggregate applications are based on two to five years of data collection. The proposal to only require one year minimum groundwater monitoring to establish level of water table (and other water and natural features) should require a minimum two (2) years of surface water and natural resources monitoring and continuous groundwater level monitoring for proposed above water extraction, and a minimum three (3) years of this monitoring for proposed below water extraction.</li> <li>• The current wording in the proposal to allow determination of the water table from existing monitoring data and from adjacent sites is problematic. How old can existing monitoring data be? How far away can adjacent monitoring sites be? Water table should be determined on the basis of current monitoring on site.</li> </ul> <p><b>Requirement of a Water Report:</b></p> <ul style="list-style-type: none"> <li>• It is unclear what is proposed: Will the Provincial Standards be revised to eliminate the requirement for a Hydrogeological 1 and 2 report and require a new Water Report? Will the natural environment report requirements be modified? The province should clearly define the level of detail and assessment of impacts, in particular with respect to protecting municipal drinking water sources, water budget, and cumulative impacts.</li> <li>• Proposed Water Report should require avoidance of impacts where possible, or mitigation, not just feasibility of mitigation. The PPS requires that municipalities protect, improve and restore the quality and quantity of water. Since land use planning mechanisms for review of ARA applications have been modified, the ARA standards and technical guidelines will need to be in line with PPS requirements to ensure the appropriate criteria is in place to protect for an adequate quality and quantity of water in communities and assess and prevent any potential threat or impacts to source water and local municipal drinking water supplies.</li> <li>• Assessment of impacts should be in line and defined with the same criteria as the current growth plan requirements for natural resource systems (that relate to water, e.g. fish habitat) and assessment of water resource systems, e.g. seepage areas, wetlands, significant groundwater recharge areas and highly vulnerable aquifers including some source water protection areas. These areas include 'key hydrological features' such as <u>all</u> wetlands including <u>unevaluated</u> wetlands. An analysis completed in 2016 in the Grand River watershed reviewed the wetlands mapped by the GRCA and MNRF, and there are approximately 12,255 hectares of wetlands in the Grand River watershed that have not been evaluated by MNRF. There may be a minor variation in this statistic due to work</li> </ul>
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	<p>completed in Aylmer District. It is likely that some wetland areas in or near known aggregate resource areas would be evaluated as Provincially Significant Wetlands and the absence of evaluation at this time may result in the inadequate assessment of these features if the standards only refer to Provincially Significant Wetlands. An option for the province to consider is completing the evaluations in south-central Ontario where wetland loss has been most significant over the past several decades with a focus on areas with aggregate resources.</p> <ul style="list-style-type: none"> <li>• Content requirement for Water Report should spell out and include criteria for when a water budget is required. E.g., applications proposing below water extraction should always require a water budget. Water budgets should include the full extent of the proposed excavation and use best available modelling techniques for a comprehensive and up to date assessment. A Technical Guideline for Water Budget analysis is required and this guideline should be included by reference in the Standards.</li> <li>• GRCA supports the proposal that a qualified person to prepare a water report must be a P.Geo or P.Eng. However, the impact analysis of the application in relation to water and natural features will require a qualified person in ecology as well.</li> <li>• GRCA supports the identification of source protection vulnerable areas and activities and how source protection plans and policies are addressed. In addition, Water Report requirements should include an assessment of potential impacts to sources of drinking water, in particular for proposed below water extraction (e.g., breaching of aquitard), and propose any necessary measures to prevent, where possible, mitigate, or remediate any negative impacts.</li> <li>• The standards should include the identification of the presence of an aquitard to a municipal drinking water supply on or near the site and a detailed assessment on how the application will avoid any impacts to the aquitard.</li> </ul>
1.1.3 Natural Environment Report	<ul style="list-style-type: none"> <li>• GRCA is concerned that only ‘significant’ features need to be identified and assessed. For proposed sites in Southern Ontario, all natural heritage features (e.g., all wetlands including unevaluated wetlands) should be identified and assessed as part of the Natural Environment Report.</li> <li>• It is unclear how the Natural Environment Report will align with the PPS and the four Provincial Plans. Requirements that are the same as other provincial plans that are related to Water or the Natural Environment Report should be included in the revised Provincial Standards.</li> </ul>
1.1.6 Summary Statement	<ul style="list-style-type: none"> <li>• It is unclear what planning and land use considerations will be included in the summary statement and how they will be addressed should they not align.</li> <li>• If a new pit or quarry application creates a new Significant Drinking Water Threat under the Clean Water Act, this information and how it</li> </ul>

	<p>will be addressed should be included in the Summary Statement.</p> <ul style="list-style-type: none"> <li>• Site plans for existing sites should be updated to include the same information as required in the Summary Statement for new sites. This should include the identification of Significant Drinking Water Threats under the Clean Water Act and how they will be addressed.</li> </ul>
<b>Part 1.2: Site Plan and Licence/Permit Conditions</b>	
1.2.1 Site Plan Standards – Improving Flexibility	<ul style="list-style-type: none"> <li>• In addition to setbacks, listed items (e.g., scrap storage area) should still be required to not be located within natural features</li> </ul>
1.2.2 Site Plan Standards – Modernization	<ul style="list-style-type: none"> <li>• If a new pit or quarry imports excess soil to facilitate rehabilitation on site and is located within a Wellhead Protection Area A or B, the standard will need to specify that excess soil importation must be ‘clean’ fill. This may require a reference to a specific Table or MECP criteria in the standards.</li> </ul>
1.2.4 Prescribed Licence and Permit Conditions (New Sites)	<ul style="list-style-type: none"> <li>• Monitoring, threshold exceedance actions and notification requirements should be included as a mandatory condition for new licences and permits.</li> </ul>
<b>Part 1.3: Notification and Consultation Requirements</b>	
1.3.2 Notification and Consultation Process	<ul style="list-style-type: none"> <li>• Pre-consultation should be a mandatory requirement for all new applications to ensure the applicant and agencies (province, municipalities, conservation authorities) can discuss the proposed extraction activities and ensure the application will be complete when submitted (see comments above).</li> </ul>
1.3.3 Objection Process on Private Land	<ul style="list-style-type: none"> <li>• Only the Ministry of Natural Resources and Forestry may refer outstanding objections to the Local Planning and Appeal Tribunal (LPAT). Persons and agencies (e.g. conservation authorities and municipalities) should be given the right to appeal the Ministry’s decision to the LPAT if their concerns, e.g., protecting the natural environment or municipal drinking water sources, have not been adequately addressed through the application process.</li> </ul>
1.3.4 Circulating New Applications to Agencies	<ul style="list-style-type: none"> <li>• Proposal includes circulation to conservation authorities for them to determine whether the application has the potential to impact the control of flooding, erosion or other natural hazards. Under agreements with municipalities, conservation authorities may also provide further comments to a municipality for their consideration. Conservation authorities may also be adjacent landowners or provide comments as a watershed management agency; e.g. cumulative effects within a basin or subwatershed.</li> <li>• Conservation authorities, in their capacity as a source protection authority, should also comment on any potential impact to sources of municipal drinking water, given that the protection of sources of drinking water has been included as a mandatory program under the Conservation Authorities Act.</li> </ul>

<b>Section 2 – Prescribed Rules for Minor Excavations</b>	
<b>Part 2.1: Excavation from Private Land or Land Owned by a Farm Business</b>	
	<ul style="list-style-type: none"> <li>The Ministry is proposing that private land owners and farm operations be allowed to extract aggregates if they meet certain rules set out in regulation. Among other requirements, aggregate extraction would not be allowed in a Wellhead Protection Area (WHPA) A and B. To strengthen the protection of municipal drinking water sources, <u>all</u> aggregate extraction activities should be prohibited in a WHPA A and B.</li> </ul>
<b>Section 3 – Proposed Changes to How New and Existing Sites are Managed and Operated</b>	
<b>Part 3.1: Operating Requirements for All Sites (New and Existing)</b>	
3.1.2 Dust	<ul style="list-style-type: none"> <li>The proposal would require all licence holders to mitigate dust to prevent it from leaving the site. Dust suppressants are often chloride based. The application of these chemicals would result in chloride leaching into the ground, recharging water supply aquifers, and increasing chloride levels in private and municipal supply wells. Where dust suppression is required at aggregate sites located within source water protection areas, chloride based dust suppressants should be prohibited.</li> </ul>
<b>Part 3.3: Site Plan Amendments</b>	
3.3.1 Site Plan Amendment Process	<ul style="list-style-type: none"> <li>Site plan amendments should also be able to be initiated by the Province, in cases where new information becomes available. The Province should have the ability to require the licensee or permit holder to complete technical studies to address new information. For example, for existing licence or permit holder that never had any technical reports, i.e., dormant or inactive licenses (for a number of years) or very old licences/permits or where the technical reports are outdated, the Province should have the ability to require new technical assessments to address changing and new information.</li> <li>To prevent licences/permits from getting outdated, licenses/permits should have expiry dates. Renewal periods could be up to 10 years similar to PTTW, ensuring site plans reflect changing environmental and regulatory conditions.</li> </ul>
3.3.3 Amendment to Expand on Existing Site Below the Water Table	<ul style="list-style-type: none"> <li>Supplemental report to widen existing below water extraction area should only be allowed for limited widening of area, e.g. widening into road allowance. Larger scale widening should be considered the same as a new application. Clarification on what is intended by the term ‘widening’ is needed, i.e. should not include adjacent private lands.</li> <li>There should be no exemption to preparing a Natural Environment Report as expanding extraction to below the water table may impact natural features and their function, e.g., fish habitat impact; items that are likely addressed in the Natural Environment Report.</li> </ul>

	<ul style="list-style-type: none"> <li>• It is unclear what happens after the two (2) year period when the applicant submits documentation. Other than - the Ministry may refer outstanding objections to the Local Planning and Appeal Tribunal (LPAT), the proposal is silent on how and when the Ministry will make a decision on the site plan amendment, the role of Ministry staff and criteria for referring outstanding objections to the LPAT.</li> <li>• The proposal is also unclear whether the reference to the LPAT removes the Environmental Tribunal approval role.</li> </ul>
<b>General Comments</b>	
<p><b>Proposed amendments to Ontario Regulation 244/97 and the Aggregate Resources of Ontario Provincial Standards under the Aggregate Resources Act (<a href="#">ERO#019-1303</a>)</b></p>	<ul style="list-style-type: none"> <li>• It is anticipated that the general concepts outlined in the consultation paper will be incorporated into draft Provincial Standards. As a next step the province is encouraged to provide the proposed draft Provincial Standards as they would appear in provincial documents for public consultation. This would provide an opportunity for a comprehensive review to determine if there are components of the standards that need clarification to achieve the desired result of a streamlined review process that also protects the natural environment. It is clear that Technical Guidelines are necessary components of the ARA process and should be updated or created in several areas.</li> <li>• Several municipalities and conservation authorities have developed technical guidelines that could be accessed and modified as required to accelerate the development of MNRF technical guidelines for ARA applications.</li> </ul>



## **SCHEDULE C - AMCTO / JOHN MCNIE**



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February 2020

## ***Proposals to Amend Standards and Regulation under the Aggregate Resources Act***

2020-02-19 11:47:43 AM

CATEGORIES: [Planning \(/Advocacy-Policy/Policy-Updates?topicCatID=24\)](#), [Licensing & Law Enforcement \(/Advocacy-Policy/Policy-Updates?topicCatID=54\)](#)

As a result of recent changes in Bill 132, *Better for People, Smarter for Business Act*, 2019, the Ontario government is proposing regulatory changes under the *Aggregate Resources Act* and its Provincial Standards.

The government says these changes are proposed to modernize the way aggregate resources are managed and promote economic growth within the aggregate industry while protecting the environment.

The proposals are open for feedback until March 30<sup>th</sup>. Comments can be submitted through the Environmental Registry Posting (<https://ero.ontario.ca/notice/019-1303>) or sending comments via email to [aggregates@ontario.ca](mailto:aggregates@ontario.ca) (<mailto:aggregates@ontario.ca>).

Below is a summary of the proposed changes that may be of relevance to Ontario's local governments:

### **Section 1 – Proposed Changes for Applications to Establish a New State**

#### 1.1.1. Water Report

It is proposed to clarify how the water table is determined, who is qualified to prepare a water report, and enhance the information required as part of the report

Proposed changes to clarify current requirements for the assessment of impacts to water are as follows:

- A new requirement would be added to summarize how local source water protection plans and policies are addressed. Applicants would be required to identify:
  - If the proposed operation is within a Wellhead Protection Area A or B;
  - If activities proposed at the site have the potential to cause a significant threat to local source water – this would reference plans or policies under the *Clean Water Act*;

- If the proposed extraction has the potential for changes to the vulnerability within a Wellhead Protection Area; and
- the potential for impacts to the sustainability of a municipal water taking if the proposed site is in a Wellhead Protection Area for Quantity (WHPA-Q).

### 1.3.2 Notification and Consultation Process

It is proposed to change the notification and consultation process for the public and provide more options to applicants.

Proposed changes include:

- Requiring Class A license applicants (i.e. authorizations to remove more than 20,000 tonnes per year on private land) to notify residents located within 150 metres of a proposed pit or within 500 metres of a proposed quarry. Such applicants would continue to notify landowners within 120 metres of the proposed pit or quarry.
- More options relating to the method of notification by the license applicants would be now allowed.
- Applicants are to obtain landowner contact information from municipalities for the required notification process

### 1.3.4 Circulating New Applications to Agencies

It is proposed to update the list of agencies (e.g. municipalities) to reflect current government organization and responsibilities so that the applicant can circulate the application as required by the Provincial Standards.

The approach would not require agencies to review aspects of applications that are beyond their mandate. For example: applicants would be required to circulate the application to Conservation Authorities (CA), if one exists, to determine whether the proposed site is within their area of regulation. If it is, the CA would review whether the application has the potential to impact the control of flooding, erosion, or other natural hazards.

The Ministry of Natural Resources and Forestry will explore with its municipal partners and other ministries to see “how applications can be reviewed to reduce duplication during the review and improve efficiency”.

## **Section 2 – Prescribed Rules for Minor Excavations**

### 2.2 Excavation within a Highway Right of Way for Road Construction

It is proposed that it be made clear in regulation that municipalities or the Crown would not require a license or permit to excavate aggregate if the following conditions are met:

- The aggregate is being excavated as part of a public road construction project; and
- The excavation is occurring within the established right of way of a highway owned by a municipality or the Crown.

### **Section 3 – Proposed Changes to How New and Existing Sites are Managed and Operated**

#### **3.2.1 Compliance Assessment Reports**

The Ministry is proposing changes to the compliance assessment reporting form, which are submitted to the Ministry and local municipality(ies). Changes include:

- Combining the form for reporting on both licenses and permits;
- Developing a “smart form” that would pre-populate sections of the form based on previously submitted information;
- Streamlining the required assessment info for sites that have been inactive for 3+ years;
- Enhancing the rehabilitation information required; and
- Making changes needed to reflect other proposals in the document.

The Ministry is also proposing to allow the assessment to be completed earlier in the year from April 1<sup>st</sup> to September 15<sup>th</sup>. The report submission deadline would remain as September 30<sup>th</sup>.

Currently, the assessment must take place from May 1<sup>st</sup> and September 15<sup>th</sup>.

#### **3.2.2 Rehabilitation Reporting**

It is proposed to require pit or quarry operators to report additional information on progressive and final rehabilitation activities. Additional information can include requiring operators to state which phase of their planned evacuation they are in and the rehabilitation activities they have undertaken that year (i.e. seeding, planting of trees, etc.).

The Ministry is working on additional guidance for operators and municipalities, such as best management practices for rehabilitation.

#### **3.3.1 Site Plan Amendment Process**

It is proposed to clarify in regulation that the following information be submitted to the Ministry if an existing license or aggregate permit holder would like to request an amendment to their site plan:

- Name, address, geographic location, and license/permit number
- A description of the proposed amendment(s)
- A description of how the proposed amendment(s) will change the operation; and
- The reason for the request(s)

Depending on the request, additional information, such as new or updated studies to assess potential implications, may be required. The circulation of the proposed amendment(s) to municipalities, other agencies, and interested parties for comment may also be required.

The Ministry will continue to forward copies of the revised site plans to local municipalities where the pit or quarry is located.

### 3.3.2 Amendment to Expand into a Road Allowance

It is proposed to require the following information and notification as part of an amendment application to expand into a road allowance that is directly adjacent to an existing pit or quarry on private land.

Documentation will have to demonstrate that the municipality with jurisdiction over the road allowance supports the application or that the landowner does.

Applications will have to be circulated to landowners within 120 metres of the boundary of the road allowance area proposed and be circulated to any agencies identified by the Ministry. A posted notice and a sign would also be required to make the public aware of the proposed expansion.

Landowners, the public, and agencies would be given 60 days to comment on the proposed expansion and applicants would work to resolve comments before submitting a final application to the Ministry for approval.

### 3.3.3 Amendment to Expand an Existing Site Below the Water Table

It is proposed to set application requirements in regulation for existing pits and quarries on private land that apply to the Ministry for a site plan amendment to extract below the water table.

Among the requirements, applicants will circulate the amendment application to the following parties:

- Landowners within 120 metres of the boundary of the existing pit or quarry;
- The Ministry of Natural Resources and Forestry;
- The Ministry of the Environment, Conservation and Parks;
- The local municipality where the site is located;
- The county or region where the site is located, if applicable;
- The CA in whose jurisdiction where the site is located; and
- The Niagara Escarpment Commission, if applicable.

Information would also be required to describe how the proposed amendment align with any relevant Provincial Policy Statement or Provincial Plan policies.

Applicants would need to submit documentation of the notification and consultation process to the Ministry within 2 years of notifying landowners and agencies of the proposal. The Ministry may refer objections to the Local Planning and Appeal Tribunal for a hearing and decision on the application.

### 3.3.4 Self-Filing of Site Plan Amendments

It is proposed to allow existing operators to make changes to site plan amendments for self-filing without Ministry review or approval. Self-filing was selected as they are routine changes that reflect normal operations of pits and quarries.

A holder of a license or aggregate permits will need to confirm a series of conditions that the amendment will not result in. License or permit holders will only be eligible for this proposal if they are up to date on payments of annual fees and royalties and all required annual compliance and production reports are filed.

Municipal approval will also have to be obtained (where required) on building and structures on private land.






The revised site plan will be submitted to the Ministry and a copy to the local municipality and the county/region in which the site is located will have to be provided.

For more information, please see below:

Proposals to amend O. Reg. 244/97 and the Aggregate Resources of Ontario Provincial Standards under the Aggregate Resources Act ([https://prod-environmental-registry.s3.amazonaws.com/2020-02/Proposals\\_ARA\\_Reg\\_Standards%20FINAL.pdf](https://prod-environmental-registry.s3.amazonaws.com/2020-02/Proposals_ARA_Reg_Standards%20FINAL.pdf))

ERO: Proposal to Amend O. Reg. 244/97 and Provincial Standards (<https://ero.ontario.ca/notice/019-1303>)

AMCTO: Government Passes Bill 132 (<https://www.amcto.com/Blog/December-2019/Government-Passes-Bill-132,-Better-for-People,-Sma>)

SHARE:  ([https://www.linkedin.com/shareArticle?mini=true&url=https://www.amcto.com/Blog/February-2020/Proposals-to-Amend-Standards-and-Regulation-under&title=Proposals to Amend Standards and Regulation under the Aggregate Resources Act](https://www.linkedin.com/shareArticle?mini=true&url=https://www.amcto.com/Blog/February-2020/Proposals-to-Amend-Standards-and-Regulation-under&title=Proposals%20to%20Amend%20Standards%20and%20Regulation%20under%20the%20Aggregate%20Resources%20Act))  (<https://www.facebook.com/sharer/sharer.php?u=https://www.amcto.com/Blog/February-2020/Proposals-to-Amend-Standards-and-Regulation-under&src=sdkpreparse>)  (<http://twitter.com/home/?status=https://www.amcto.com/Blog/February-2020/Proposals-to-Amend-Standards-and-Regulation-under>)  (<https://plus.google.com/share?url=https://www.amcto.com/Blog/February-2020/Proposals-to-Amend-Standards-and-Regulation-under>)  (<mailto:someone@example.com?Body=https://www.amcto.com/Blog/February-2020/Proposals-to-Amend-Standards-and-Regulation-under>)

## Comments

Blog post currently doesn't have any comments.

## Considerations regarding the Provincial Proposal to amend the Aggregate Resources Act, February, 2020.

**General point:** provincial policy proposals continue to use vague words allowing considerable leeway in interpretation, such as significant, may be, routine, areas, other.

**Section 1, New Sites (NS), Water:** - water budgets “may be” required\*  
- Cons Auth. reduced oversight\*\*

**Section 1, NS: Culture:** -relies entirely on strength of local Heritage Policy Framework.\*\*\* (*township action potential*)

**Section 1, NS, Agriculture:** - prime agricultural “areas” require minimum size to rate protection. Puslinch has multiple small prime agricultural areas and significant secondary. If even primary is left unprotected, the township could rapidly lose the minimum total ag area required to support ag infrastructure of seed, feed, equipment, builders, cooperatives.\*\*\*

**Section 1, NS, Summary:** very useful addition but relies on strength of pre-existing land use plans/ considerations. Note Rockwood. \*\*  
(*township action potential*)

**Section 1, NS, Standards:** -not mentioned in AMCTO report, important because permits unrestricted movement of storage, equipment, even potentially buildings and removes requirement for fences. \*\*\* (*township action potential*)

**Section 1, NS, Notification/ Consult, Circulating:** -AMCTO report doesn't mention addition of extensions to 2 year application deadline, so potentially an application can stay open forever, i.e. until opposition fades.\*\*

-Cons Authority

comments now restricted to “core” i.e. flooding, erosion or other natural hazards. \*

**Section 3, Existing Sites (ES), Compliance:** -called streamlining but removes requirement for compliance reports for pits dormant 3 years of greater. Especially important to Puslinch as encourages mothballing sites until maximum economic gain, i.e. minimal transport distance.\*\*\*

**Section 3, ES, Rehabilitation:** -just side note re wording again. Part of compliance report is a description of final rehab activities and "if known final intended use". How can the former proceed without the latter?

**Section 3, ES, Amendments:** - side note re wording. Supposedly clarifying by requiring more information. includes 4 items, see AMCTO report, most basic info possible.

- expansion into road allowances. This is critical for Puslinch, especially in areas such as Concession2. Pits have already had their area parameters expanded far beyond the original area licensed and now they want the last few yards. Truly nothing left, just water for rehabilitation. \*\*\*\*\* (*township action potential*)

- vertical planning, AMCTO report doesn't mention that if no surface area expansion, then don't need envt, cultural, heritage of blast reports. Critical for Puslinch as areas where gravel lies over bedrock could become quarries without further municipal input and any reports requested would be at municipal cost.\*\*\*\*\* (*township action potential*)

- *need to recognize importance of this vertical planning aspect even though trying to sell as no change. There is a significant onus change just like the costs of reports. When added into the ease of surface area and duration changes and the self-filing changes below, essentially no aspect of the original parameters under which a license is granted remains guaranteed. Sensible aggregate companies will now apply for licenses with a minimum of area, depth and duration and the most community attractive site plan, knowing this minimizes grounds for license opposition, while imposing no real limitations.*

**Section 3, ES, Self-filing:** -removes requirement for ministry approval for "routine changes", then list "routine" to include every aspect of original site plan submitted with license application, including stockpiles, entrances and exits, internal roads, scrap storage, portable processing equipment, asphalt/concrete plants and buildings unless municipal approval req. \*\*\*\*\* (*township action potential*)

**Section 3, ES, Recycling:** - included under self-filing, AMCTO report doesn't mention recycling, especially important for Puslinch as raises possibility of sites becoming industrial recycling operations without municipal input. Only condition is some extraction concurrent with recycling and maximum tonnage not to exceed aggregate tonnage. Again

note wording, where recycling must stop when final rehab is complete. How can final rehab be complete if extraction must be concurrent with recycling let alone complete final rehab with ongoing recycling?

\*\*\*\*\*(*township action potential*)

**Final Points:** AMCTO doesn't mention "Implementation Timing". It's interesting to note all the pro-aggregate actions are to be implemented immediately with the other actions to follow (6 months to a year or greater).

- Micro-operational license phasing is the new phrase for easing the passage of zoning changes and license applications. Buy 400 acres and apply for 80 acres of above ground extraction with wide community buffers and low truck haulage numbers. Exhaust the 80 and move to phase 2 for another 80, repeat in phases 3, 4 and 5 and then extend vertically in phase 6 as well as including road allowances etc.

Deadline for comment: March 30, 2020.



## Notice of Public Meeting



**Subject Lands:** 220 Arkell Road

**Key Map:**

Township of Puslinch

**Legal Description:** Part of Lot 6, Concession 8 (Geographic Township of Puslinch) City of Guelph.

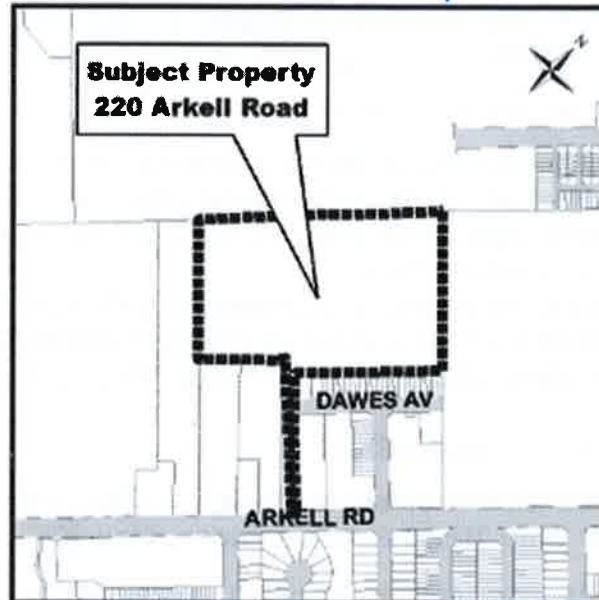
File Number: OZS19-017

### Public Meeting:

May 27, 2020, 6:30 p.m.,  
This is a remote City Council meeting that can be watched online at [guelph.ca/live](http://guelph.ca/live)

### Proposal:

A subdivision with residential, park and natural areas.



### Application Details:

A complete application from Black, Shoemaker, Robinson and Donaldson on behalf of Rockpoint Properties Inc., for a Draft Plan of Subdivision and Zoning By-law Amendment for the lands municipally known as 220 Arkell Road.

A residential subdivision is proposed on the approximately 7.0 hectare site, with 31 single detached dwellings and 60 cluster townhouse dwellings, together with blocks for a park, a stormwater management facility, an ecological linkage, a wetland, and an emergency access and trail. The applicant's proposed Draft Plan of Subdivision is included in Schedule 1.

The applicant has applied to amend the Zoning By-law from the Agriculture (A) Zone from the former Township of Puslinch Zoning By-law to the standard Single Detached Residential (R.1D), Cluster Townhouses (R.3A), Neighbourhood Park (P.2), Wetlands (WL) and Conservation Lands (P.1) zones.

### Additional Information:

Documents relating to this planning application are available online at [guelph.ca/development](http://guelph.ca/development). Alternate document formats are available upon request.

The Staff Report will be available on **May 15<sup>th</sup>, 2020** after 12:00 p.m. at [guelph.ca/development](http://guelph.ca/development).

For additional information please contact the planner managing the file:

### Michael Witmer

Planning and Building Services  
Phone: 519-822-1260, extension 2790  
TTY: 519-826-9771  
Email: [michael.witmer@guelph.ca](mailto:michael.witmer@guelph.ca)

April 28, 2020

## **How to Get Involved:**

The purpose of a public meeting is to share information and to hear and consider public comments regarding development applications which can be reviewed by staff and applicants prior to City Council's consideration of applications. The public is invited to watch the remote meeting on [guelph.ca/live](http://guelph.ca/live) and participate by submitting written comments and/or speaking to the application.

To submit written comments:

- You can submit written comments via email to [clerks@guelph.ca](mailto:clerks@guelph.ca) and [michael.witmer@guelph.ca](mailto:michael.witmer@guelph.ca) no later than 10:00 a.m. on Friday, May 22<sup>nd</sup>, 2020 to ensure your comments are included in the City Council Agenda (attachments must not exceed 20 MB)
- You can mail written comments to Guelph City Clerk, 1 Carden Street, Guelph ON N1H 3A1 or place them in the mail slot beside the main entrance to City Hall no later than 10:00 a.m. on Friday, May 22<sup>nd</sup>, 2020

To speak to the application:

- If you wish to speak to the application, please contact the Clerk's Department no later than 10:00 a.m. on Friday, May 22<sup>nd</sup>, 2020 by any of the following ways:
  - Register online at [guelph.ca/delegation](http://guelph.ca/delegation)
  - By phone at 519-837-5603 or TTY 519-826-9771
  - By email to [clerks@guelph.ca](mailto:clerks@guelph.ca)

When we receive your registration, we will send you a confirmation message and instructions for participating in the remote public meeting. Instructions will also be provided during the meeting to ensure that those watching the remote public meeting will be given the opportunity to speak.

## **How to Stay Informed:**

If you wish to be notified of the City Council decision on this application you must make a written request to the City Clerk by way of email or regular mail as listed above. Please note City Council will not make a decision at the public meeting.

## **Appeals Information:**

If a person or public body would otherwise have an ability to appeal the decision of the Council of the City of Guelph to the Local Planning Appeal Tribunal but the person or public body does not make oral submissions at a public meeting or make written submissions to the City of Guelph before the by-law is passed, the person or public body is not entitled to appeal the decision.

If a person or public body does not make oral submissions at a public meeting, or make written submissions to the City of Guelph before the by-law is passed, the person or public body may not be added as a party to the hearing of an appeal before the Local Planning Appeal Tribunal unless, in the opinion of the Tribunal, there are reasonable grounds to do so.

## **Notice of Collection of Personal Information:**

Personal information is being collected in order to gather feedback and communicate with interested parties regarding this development proposal. Information provided or presented at a public meeting is considered a public record and may be posted on the City's website or made public upon request.

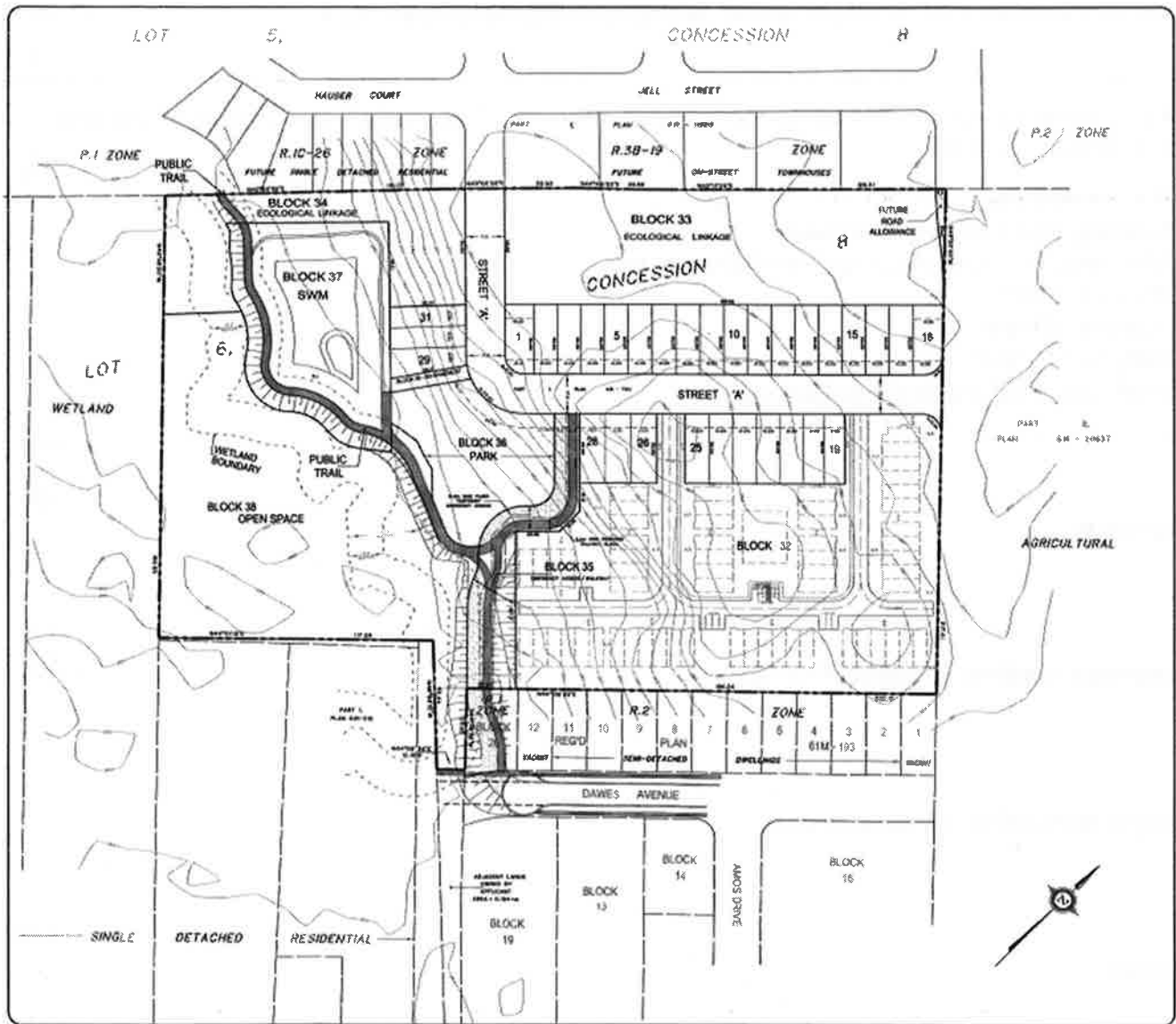
April 28, 2020

This information is collected under the authority of the Planning Act, R.S.O. 1990, cP.13. Questions about this collection should be directed to the Information and Access Coordinator at 519-822-1260 extension 2349 or [privacy@guelph.ca](mailto:privacy@guelph.ca).

**Accessibility:**

Alternative accessible formats are available by contacting [planning@guelph.ca](mailto:planning@guelph.ca), 519-822-1260 extension 2790 or TTY 519-826-9771.

**Schedule 1 – Proposed Draft Plan of Subdivision**



**Notice of Public Meeting**  
**File: OZS19-017**



**To: Agencies and Departments**

The City of Guelph is currently reviewing the Draft Plan of Subdivision/Zoning By-law Amendment applications from Black, Shoemaker, Robinson and Donaldson Ltd, for the lands municipally known as 220 Arkell Road.

If you have not already done so, please submit your comments by June 30, 2020. If you have any questions or require further information, please call Michael Witmer at 519-822-1260 extension 2790, or email at [michael.witmer@guelph.ca](mailto:michael.witmer@guelph.ca).

---

If you have no comments or concerns regarding this File OZS19-017, please sign and submit this form to:

Michael Witmer  
Planning and Building Services  
Infrastructure, Development and Enterprise  
City of Guelph  
1 Carden Street  
Guelph, ON N1H 3A1  
Email: [michael.witmer@guelph.ca](mailto:michael.witmer@guelph.ca)

---

**Agency:**

**Representative (Please Print):**

**Representative (Signature):**

**Date:**

April 28, 2020

Ministry of  
Transportation

Office of the Minister

777 Bay Street, 5<sup>th</sup> Floor  
Toronto ON M7A 1Z8  
416 327-9200  
[www.ontario.ca/transportation](http://www.ontario.ca/transportation)

Ministère des  
Transports

Bureau de la ministre

777, rue Bay, 5<sup>e</sup> étage  
Toronto ON M7A 1Z8  
416 327-9200  
[www.ontario.ca/transports](http://www.ontario.ca/transports)

RECEIVED

MAY 05 2020

Township of Puslinch



APR 30 2020

107-2019-4622

His Worship James Seeley, Mayor  
Township of Puslinch  
7404 Wellington Road 34  
Puslinch ON N0B 2J0

Dear Mayor Seeley:

Thank you for letter of October 30, 2019, which was forwarded to me by the Honourable Ted Arnott, MPP, Wellington-Halton Hills, regarding the Highway 6 By-Pass and Halton Truck Inspection Station (TIS) projects. I appreciate the opportunity to respond.

The government continues its review of all highway expansion projects and spending committed to by the last government. The project for the new Highway 6 and the expansion of Highway 401 are among those being reviewed. The government will announce its expansion priorities in the coming months.

In regard to the Halton (TIS) Project, the ministry is carrying out a Preliminary Design and Class Environmental Assessment (Class EA) Study for the relocation of the eastbound (referred to as South) and westbound (referred to as North) Halton Truck Inspection Station (TIS) along Highway 401 in the Town of Milton, Region of Halton. These facilities were permanently closed in 2019 as a result of the Highway 401 core-collector system expansion up to Regional Road 25.

As part of the current Class EA, new Commercial Vehicle Inspection Facility (CVIF) locations were considered along Highway 401 between Regional Road 25 and Highway 6 South. This study area was defined based on the ministry's vehicle inspection needs and its east limit is constrained by the upcoming core-collector system, so it is not possible to increase the size of the study area.

Following our meeting to discuss the TISs, I asked staff to pause the Class EA submittal to MECP while exploring other opportunities to pursue the necessary level of commercial vehicle inspections required along this corridor, including methods that don't require new physical infrastructure. At this time, through mobile patrols, Transportation Enforcement Officers will continue to conduct commercial motor vehicle inspections in the area at roadside or at safe inspection locations within the vicinity of traffic stops.

Once this evaluation is complete, MTO will reassess the need to proceed with seeking Class EA approval for the currently proposed sites.

Thank you for bringing these concerns to my attention.

Sincerely,



Caroline Mulroney  
Minister of Transportation

- c. The Honourable Ted Arnott, MPP, Wellington Halton Hills  
Patrick Moyle, Acting CAO/Clerk, Township of Puslinch



6648 Road 506  
Plevna, Ontario K0H 2M0  
Tel: (613) 479-2231 or 1-800-234-3953, Fax: (613) 479-2352  
[www.northfrontenac.ca](http://www.northfrontenac.ca)

May 13, 2020

Honourable Doug Ford  
Premier of Ontario  
Room 281  
Legislative Building – Queen's Park  
Toronto ON M7A 1A1

Via Email: [doug.fordco@pc.ola.org](mailto:doug.fordco@pc.ola.org)

Dear Premier Ford,

**Re: Framework for Reopening our Province - Residential Construction in Rural Areas**

Please be advised the Council of the Township of North Frontenac passed the following Resolution at the May 8, 2020 Meeting:

**Moved by Councillor Hermer, Seconded by Councillor Perry #191-20**

**Whereas** on March 17, 2020 the government of Ontario announced that it was declaring a state of emergency under s 7.0.1 (1) of the *Emergency Management and Civil Protection Act* so that the Province could use every power possible to protect the health and safety of all individuals and families during the COVID-19 pandemic;

**And Whereas** on Friday, April 3, 2020, the government of Ontario gave notice of changes to Ontario Regulation 82/20 being the Order for the temporary closure of places of non-essential business made under subsection 7.0.2 (4) of the *Emergency Management and Civil Protection Act*, which reduced the list of essential businesses permitted to continue operation during the provincial state of emergency;

**And Whereas** Section 30 of the new Schedule 2 of Ontario Regulation 82/20 has been generally interpreted to prohibit residential construction where a building permit had not been issued prior to April 4, 2020;

**And Whereas** residential construction represents a significant number of jobs in rural Ontario and forms an integral part of the rural Ontario economy through considerable direct, indirect and induced impacts;

**And Whereas** on Monday, April 27, 2020 the government of Ontario released A *Framework for Reopening our Province*, which outlines the criteria Ontario's Chief Medical Officer of Health and health experts will use to advise the government on the loosening of emergency measures, as well as guiding principles for the safe, gradual reopening of businesses, services and public spaces;

**And Whereas** Stage 1 of the *Framework* will consider the opening of workplaces that can immediately meet or modify operations to meet public health guidance and occupational health and safety requirements;

**And Whereas** residential construction in rural areas is characterized by single-family dwelling types situated on large lots, which are attended by a very limited number of

tradespersons and contractors at any given time, and are being constructed for specific clientele with planned occupancy dates;

**Now Therefore Be It Resolved That** the Council of the Township of North Frontenac requests that the government of Ontario consider lifting the prohibition on residential construction where no building permit had been issued prior to April 4, 2020, in all instances where such construction can take place in accordance with the principles outlined in the government's *Framework for Reopening our Province* at its earliest opportunity in order to alleviate the economic hardships being experienced by rural Ontario's construction sector and the residents and families which it serves; **And That** this Resolution be forwarded to the Office of the Honourable Doug Ford, Premier of Ontario and the Honourable Steve Clark, Minister of Municipal Affairs and Housing;

**And Further That** a copy of this Resolution be sent to the Association of Municipalities of Ontario (AMO), the Eastern Ontario Warden's Caucus (EOWC), and to all rural Ontario municipalities, requesting their support.

If you have any questions or concerns, please do not hesitate to contact me.

Yours truly,



Tara Mieske  
Clerk/Planning Manager  
TM/bd

c.c. Steve Clark, Minister of Municipal Affairs and Housing  
Association of Municipalities of Ontario (AMO)  
Eastern Ontario Wardens Caucus (EOWC)  
Rural Ontario Municipalities





Regular Council Meeting Resolution Form

Date: March 3, 2020 No: RESOLUTION - 81-2020  
Moved by Mayor Tom Peckett Disposition: CARRIED  
Seconded by Deputy Mayor Brian Armsden Item No: 9.1

Description: Request for Support #1-4

---

**RESOLUTION:**

**THAT** Council support the Township of Puslinch and AMO with regards to their position on the Legislative Changes in Bill 132 with respect to the Aggregate Resources Act and the Safe Drinking Water Act.

  
MAYOR

---

Recorded Vote Requested by:

Declaration of Pecuniary Interest:

	Yea	Nay
T. Peckett	_____	_____
B. Armsden	_____	_____
H. Lang	_____	_____
S. Brum	_____	_____
O. Jacob	_____	_____

Disclosed his/her/their interest(s), vacated  
he/her/their seat(s),  
abstained from discussion and did not vote



OFFICE OF THE MAYOR  
CITY OF HAMILTON

April 23, 2020

The Honourable David Lametti  
Minister of Justice and Attorney General of Canada  
284 Wellington Street  
Ottawa, Ontario K1A 0H8

The Honourable Doug Ford  
Premier of Ontario  
Legislative Building  
Queen's Park  
Toronto, ON M7A 1A1

The Honourable Doug Downey  
Attorney General  
McMurtry-Scott Building, 11<sup>th</sup> Floor  
720 Bay Street  
Toronto, ON M7A 2S9

**Subject: Request to Regulate and Enforce Odour and Lighting Nuisances  
Related to the Cultivation of Cannabis Plants**

Dear Minister/Attorney General Lametti, Premier Ford and Attorney General Downey:

At its meeting of April 22, 2020, Hamilton City Council approved Item 5.4(d), which reads as follows:

**5.4 (d) Repeal and Replace Public Nuisance By-law 09-110 and Amend  
Administrative Penalty By-law 17-225 (PED20076) (City Wide)**

- (a) That the draft by-law, attached as Appendix "A" to Report PED20076, which repeals and replaces By-law 09-110, being a By-law to Prohibit and Regulate Certain Public Nuisances within the City of Hamilton, and amends the Administrative Penalties By-law 17-225 which has been prepared in a form satisfactory to the City Solicitor, be approved and enacted by Council;
- (b) That the Mayor be directed, on behalf of the City of Hamilton, to write to the relevant federal and provincial governments to regulate

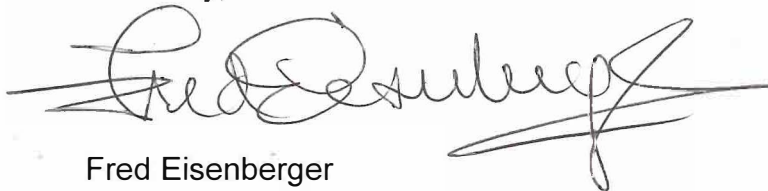
.../2

and enforce odour and lighting nuisances related to the cultivation of cannabis plants;

- (c) That the Mayor contact the Premier of Ontario, Minister of the Attorney General, and local Members of Parliament to request that the Province extend authority to Municipalities to enforce odor and lighting nuisance complaints stemming from licensed and unlicensed cannabis cultivations within the its jurisdiction; and,
- (d) That the request be sent to other municipalities in Ontario, including the Association of Municipalities of Ontario for their endorsement.

We respectfully request your consideration with regard to this request and look forward to your response.

Sincerely,

A handwritten signature in black ink, appearing to read "Fred Eisenberger". The signature is fluid and cursive, with a long horizontal stroke at the end.

Fred Eisenberger  
Mayor

Copied:

The Honourable Filomena Tassi, M.P., Hamilton West, Ancaster, Dundas  
Scott Duvall, M.P., Hamilton Mountain  
Bob Bratina, M.P., Hamilton East-Stoney Creek  
David Sweet, M.P., Flamborough – Glanbrook  
Matthew Green, M.P. , Hamilton Centre  
Andrea Horwath, Opposition Party Leader, NDP of Ontario, M.P.P Hamilton Centre  
Monique Taylor, M.P.P., Hamilton Mountain  
Paul Miller, M.P.P., Hamilton East-Stoney Creek  
Donna Skelly, M.P.P., Flamborough-Glanbrook  
Sandy Shaw, M.P.P. Hamilton West-Ancaster-Dundas  
Association of Municipalities of Ontario  
Municipalities of Ontario



*Delivered via email*

May 11, 2020

Hon. Doug Ford, MPP  
Premier  
Room 281  
Legislative Building, Queen's Park  
Toronto, ON M7A 1A1

Hon. Caroline Mulroney, MPP  
Minister of Transportation  
5<sup>th</sup> Floor, 777 Bay St.  
Toronto, ON M7A 1S5

Hon. Victor Fedeli, MPP  
Minister of Economic Development,  
Job Creation and Trade  
18<sup>th</sup> Floor, 777 Bay St.  
Toronto, ON M7A 1S5

Hon. Rod Phillips, MPP  
Minister of Finance  
Frost Building South  
7<sup>th</sup> Floor, 7 Queen's Park Cres.  
Toronto, ON M7A 1Y7

Dear Premier and Ministers:

**Re: Construction of the Morrison Bypass Highway Infrastructure Project**

On March 29, 2016 the Government of Ontario announced its commitment to proceed with the construction of the long delayed Morrison Bypass. At the time, the government stated that *"it is moving forward with plans to improve traffic flow on Highway 6 between Freelon and Guelph, which will create jobs and reduce congestion. This project includes a new five kilometre route that bypasses the community of Morrison and provides an improved connection to Highway 401 and the Hanlon Expressway in Guelph."* It was further stated that *"construction could start as early as 2020"*.

As Ontario emerges from COVID-19 crisis and considers the need for economic stimulus and job creation, the Morrison Bypass stands out as an ideal, shovel-ready investment.

For over thirty years, successive Ontario governments of all political stripes have acknowledged that something must be done about Highway 6 through Morrison. The first Environmental Assessment was done in 1995 and all-party consensus on the need to finally move forward was reflected in the assurances received by our coalition of local businesses

and community interests in many meetings at Queen’s Park during 2014-16. When the March 2016 announcement was made, followed by the Notice of Study Commencement in August 2017, we were relieved to know that decades of increasing traffic congestion, safety risks and economic losses would finally come to an end. In fact, the August 2017 Notice of Study said “MTO has targeted 2019 to start construction”.

And yet, while the project is identified as a priority in the government’s report, “Connecting the Southwest: a draft transportation plan for Southwestern Ontario” (January 2020), the stated goal is only to “advance design work”. Our understanding is that “preliminary design work” was completed some time ago by AECOM Canada Ltd. and that there has been plenty of time to complete the detailed design. There should be no reason for further delay in construction of this critical piece of Ontario’s highway infrastructure, particularly in the post-COVID-19 economic circumstances.

On behalf of our coalition, we look forward to seeing construction on the Morriston Bypass very soon.

Sincerely,



Rory McAlpine  
SVP, Government & Industry Relations  
Maple Leaf Foods



Mike Millian  
President  
Private Motor Truck Council of Canada



Shakiba Shayani  
President & CEO  
Guelph Chamber of Commerce




Ian Hamilton  
President & CEO  
Hamilton-Oshawa Port Authority



Norm Beal  
Chief Executive Officer  
Food & Beverage Ontario



  
James Seeley  
519-400-7984  
Township of Puslinch Mayor  
Wellington County Councillor

Dennis Darby  
President & CEO  
Canadian Manufacturers & Exporters



Keanin Loomis  
President & CEO  
Hamilton Chamber of Commerce



Victor Siqueira  
Head of Supply Chain Operations  
TIM HORTONS®



Kelly Linton  
Mayor, Centre Wellington  
Warden, Wellington County



Mayor Cam Guthrie  
City of Guelph



Derek Kidnie  
VP of Administration & Corporate Secretary  
Toyota Motor Manufacturing Canada Inc.



Phillipe Murphy-Rheaume  
Manager, Government Relations and Sustainability  
Bimbo Canada



Crosby Devitt  
Chief Executive Officer  
Grain Farmers of Ontario



Cathie Puckering  
President and CEO  
John C. Munro Hamilton International Airport



Michael Barrett  
President & CEO  
Gay Lea Foods Co-operative Ltd.



Fred Eisenberger  
Mayor  
City of Hamilton



OFFICE OF THE MAYOR

FRED EISENBERGER  
MAYOR OF HAMILTON

Jennifer Kerr  
Director of Corporate Affairs  
Nestlé Waters






Councillor Judi Partridge  
Flamborough Ward 15  
City of Hamilton  
905-546-2713  
[www.judipartridge.ca](http://www.judipartridge.ca)



Robert H. Ballantyne, P. Eng.  
President  
Freight Management Association of Canada



Joe McCarney  
Sr. Manager, Warehouse & Distribution  
Sleeman Breweries



- c. Andrea Horwath, MPP, Leader of the Official Opposition
- Jennifer French, MPP, Opposition Critic, Transportation and Highways
- Steven Del Duca, Leader, Ontario Liberal Party
- Ted Arnott, MPP (Wellington-Halton Hills)
- Sandy Shaw, MPP (Hamilton West-Ancaster-Dundas)
- Donna Skelly, MPP (Flamborough-Glanbrook)
- Monique Taylor, MPP (Hamilton Mountain)
- Mike Schreiner, MPP (Guelph)





March 23, 2020

By Fax to: 613.941.6900 & Twitter @CanadianPM, @JustinTrudeau

The Right Honourable Justin Trudeau  
Prime Minister of Canada  
Langevin Block,  
Ottawa, Ontario, K1A 0A2

Dear Prime Minister:

**Re: Direct Payment of Federal Funds to Municipalities to Waive Property Taxes for the Year 2020 - Financial help to alleviate the suffering from COVID-19 Pandemic**

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It is trite to repeat the human and financial toll of the COVID-19 Pandemic. Similarly, the commitment of the federal, provincial and municipal governments toward alleviating the suffering of Canadians does not require repeating.

We, at the Town of Midland, in the Province of Ontario, are proposing what we believe to be a simple but effective solution to facilitate the delivery of our common and shared commitment to the financial and psychological well-being of all Canadians.

**Proposal:**

**1. Residential Properties (primary residence only)**

- a. Waive 100% of the 2020 property taxes for all residential properties currently assessed at or below \$ 500,000.00 by each governing provincial property assessment body; and
- b. Waive 50% of the 2020 property taxes for all residential properties currently assessed below \$ 1,000,000.00; and
- c. Waive 25% of the 2020 property taxes for all residential properties currently assessed above \$1,000,000.00.

**2. Industrial, Commercial and Farm Properties**

- a. Waive 100% of the 2020 property taxes for all; industrial, commercial and farm properties currently assessed at under \$ 10,000,000.00; and
- b. Waive 50% of the property taxes for the year 2020 for all industrial, commercial and farm properties currently assessed between \$10,000,000.00 and \$ 50,000,000.00; and
- c. Waive 25% of the property taxes for the year 2020 for all industrial, commercial and farm properties assessed above \$50,000,000.00.

### 3. Federal Transfer Payment to Canadian Municipalities

- a. In lieu of the annual municipal property taxes, the Federal Government transfers funds to municipalities across Canada, as a one-time grant.

#### Advantages of the Proposal:

1. Quick and timely relief;
2. Direct relief to all Canadian homeowners and the business community;
3. Directly protects Canadians who although may be solvent, are unable to easily meet the financial pressures beyond their personal capacity due to COVID-19;
4. No additional resources required to assess individual need and delivery of the relief;
5. Negligible overhead costs for the disbursement of the relief. In fact, it may cut-down on some of the work for municipal staff; and
6. The financial stimulus received from the federal government will come into circulation immediately and will stay in the community.

There are a multitude of other direct and indirect financial and non-financial benefits that will result from the implementation of this proposal. The biggest non-financial impact is that Canadians will see an immediate financial relief respecting the pressures to make their property tax payments and be better positioned to address other essential needs. In turn, removing this added stress will provide some relief to the already strained financial and health systems.

As you are aware, Canadians are entering this time of crisis with a very high amount of house-hold debt and a great deal of financial fragility. Taking this simple step should alleviate some of those pressures. At the same time, it will keep your municipal governments, and school boards primed for continued productivity and forward momentum to address the fallout from COVID-19.

Thanking you in anticipation of a favourable response.

Sincerely,

**The Corporation of the Town of Midland**



Stewart Strathearn,  
Mayor  
[ssrathearn@midland.ca](mailto:ssrathearn@midland.ca)



Amanpreet Singh Sidhu,  
Chief Administrative Officer  
[asidhu@midland.ca](mailto:asidhu@midland.ca)

- c: Town of Midland Council  
Association of Municipalities of Ontario  
Province of Ontario



Friday May 8, 2020

Hon. Bill Morneau  
430 Parliament Street  
Toronto, Ontario  
M5A 3A2

Dear Minister Morneau,

I write to you today on behalf of the Oakville Economic Task Force. The Task Force – comprising the Town of Oakville’s Economic Development Department, the Oakville Chamber of Commerce, Oakville Business Improvement Associations, and myself – continues to engage our business community to understand what support is needed to ensure local businesses are able to survive this period of uncertainty and are in a position to play a role in the recovery of our local economy.

The Task Force is encouraged by the cooperation between the Federal and Provincial government to develop the Ontario-Canada Emergency Commercial Rent Assistance Program. While we recognize rent is a provincial concern and we are grateful for the federal government partnering with provinces, it is important to keep in mind that in order to work the program needs to address certain points that both levels of government need to be aware of in order to collaborate successfully, such as:

- Many landlords have declined to apply and others face the onerous process of having to apply for each commercial unit where they own many
- Many tenants cannot benefit from the program or qualify and are facing eviction.

We appreciate the Canada Mortgage and Housing Corporation indicating that they will address the issue of landlords with no mortgages “in the near future” but some tenants facing eviction do not have very much time to wait for a new program.

The feedback we are hearing from the local business community indicates that, based on the current program details, there are many businesses who will be unable to benefit from the program as-is and will face eviction. Therefore, we are proposing the following changes to the program:

1. Suspend evictions of commercial tenants for a minimum of 6 months
2. Allow tenants to make an application for the rent assistance if the property owner does not want to apply or is ineligible



3. Allow property owners to make one application for all of their properties rather than individual applications
4. Lower the 70% revenue decline threshold for tenants

I urge to you consider these proposed changes as you develop and roll out the program details. Without changes, an increasingly large number of small businesses will be put in a position where they may be faced with permanent closure.

We look forward to continuing to work together with you in supporting the Oakville business community.

Sincerely,

A handwritten signature in black ink, appearing to read "Rob Burton".

Mayor Rob Burton  
Oakville Economic Task Force



Friday May 8, 2020

Hon. Rod Phillips  
Ministry Office, Ministry of Finance  
Frost Building South, 7<sup>th</sup> Floor  
7 Queen's Park Cres.  
Toronto, Ontario  
M7A 1Y7

Dear Minister Phillips,

I write to you today on behalf of the Oakville Economic Task Force. The Task Force – comprising the Town of Oakville's Economic Development Department, the Oakville Chamber of Commerce, Oakville Business Improvement Associations, and myself – continues to engage our business community to understand what support is needed to ensure local businesses are able to survive this period of uncertainty and are in a position to play a role in the recovery of our local economy.

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We look forward to continuing to work together with you in supporting the Oakville business community.

Sincerely,

A handwritten signature in black ink, appearing to read "Rob Burton".

Mayor Rob Burton  
Oakville Economic Task Force



## **REPORT FIN-2020-018**

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TO: Mayor and Members of Council

FROM: Mary Hasan, Director of Finance/Treasurer

MEETING DATE: May 20, 2020

SUBJECT: Fourth Quarter Financial Report – 2019  
File: F05 – FIN

---

### **RECOMMENDATIONS**

**THAT Report FIN-2020-018 regarding the Fourth Quarter Financial Report – 2019 be received.**

#### **Background**

Council receives a summary of the Township finances on a quarterly basis.

#### **Purpose**

The purpose of this report is to provide Council a summary of the Township finances for the Fourth Quarter of 2019 (October, November, December).

#### **Financial Implications**

Discussed throughout the Report and within the Schedules attached to the Report.

#### **Applicable Legislation and Requirements**

None

#### **Attachments**

Schedule A – Departmental Detail  
Schedule B – Expense and Revenue Summary  
Schedule C – Other Financial Data

**Report FIN-2020-018 - Fourth Quarter Financial Report - 2019**  
**Schedule A - Departmental Detail**

Description	Current Qtr		\$ Budget		%
	Actuals	YTD Actuals	Remaining	2019 Budget	Remaining
<b>Building</b>					
<b>Building</b>					
<b>Expenditures</b>					
<b>Building Maintenance</b>					
Municipal Office Costs Recovered from Building Department	\$20,329	\$20,329	\$368	\$20,697	2%
<b>Contract Services/Professional Fees</b>					
Contract Services	\$11,736	\$32,179	-\$13,003	\$19,175	-68%
Professional Fees - Audit	\$1,221	\$6,411	-\$411	\$6,000	-7%
Professional Fees - Engineering	\$75,258	\$218,208	\$26,712	\$244,920	11%
Professional Fees-Legal	\$5,406	\$16,542	\$3,459	\$20,000	17%
<b>Materials and Supplies</b>					
Advertising	\$163	\$1,168	\$392	\$1,560	25%
Clothing, Safety Allowance	\$0	\$195	\$525	\$720	73%
Signage	\$0	\$0	\$0	\$0	N/A
<b>Office Equipment and Supplies</b>					
Computer Software & Hardware	\$252	\$1,776	-\$1,526	\$250	-611%
Office Supplies	\$745	\$3,574	\$1,426	\$5,000	29%
<b>Professional Development</b>					
Employee Travel - Accomodations	\$34	\$277	\$1,223	\$1,500	82%
Employee Travel - Meals	\$0	\$0	\$500	\$500	100%
Membership and Subscription Fees	\$0	\$2,265	\$824	\$3,089	27%
Professional Development	\$995	\$3,200	\$10,150	\$13,350	76%
<b>Salaries, Wages and Benefits</b>					
FT Benefits	\$7,201	\$33,403	\$5,432	\$38,835	14%
FT Wages	\$41,363	\$188,586	\$34,455	\$223,041	15%
Manulife Benefits	\$2,768	\$18,607	\$10,296	\$28,903	36%



**Report FIN-2020-018 - Fourth Quarter Financial Report - 2019**  
**Schedule A - Departmental Detail**

	Description	Current Qtr		\$ Budget		%
		Actuals	YTD Actuals	Remaining	2019 Budget	Remaining
	OT Wages	\$0	\$0	\$500	\$500	100%
	PT Benefits	\$0	\$281	\$369	\$650	57%
	PT Wages	\$0	\$6,104	\$871	\$6,975	12%
	WSIB	\$1,113	\$6,013	\$1,048	\$7,061	15%
	<b>Utilities</b>					
	Communication(phone, fax, intern)	\$1,023	\$3,384	-\$34	\$3,350	-1%
	Emergency Management	\$238	\$1,095	\$174	\$1,269	14%
	Fuel	\$1,581	\$1,581	-\$81	\$1,500	-5%
	Insurance	\$333	\$18,066	\$1,719	\$19,784	9%
	Postage	\$617	\$2,012	\$988	\$3,000	33%
	Service Charges	\$1,056	\$3,538	\$1,678	\$5,216	32%
	<b>Vehicles and Equipment</b>					
	Mileage	\$31	\$189	\$811	\$1,000	81%
	Vehicle Maintenance	\$240	\$473	\$127	\$600	21%
	Vehicle Plates	\$120	\$120	\$0	\$120	0%
	<b>Expenditures Total</b>	<b>\$173,823</b>	<b>\$589,577</b>	<b>\$88,989</b>	<b>\$678,567</b>	<b>13%</b>
	<b>Revenues</b>					
	<b>Permits &amp; Other Development Fees</b>					
	Revision to a Permit	-\$1,982	-\$7,910	\$2,918	-\$4,992	-58%
	Transfer of Permit	\$0	\$0	-\$156	-\$156	100%
	<b>Recoveries</b>					
	Other Recoveries	\$0	\$0	-\$500	-\$500	100%
	<b>User Fees, Licenses and Fines</b>					
	Alternative Solution Application	\$0	\$0	-\$500	-\$500	100%
	Demolition Permits	-\$624	-\$2,652	\$936	-\$1,716	-55%
	Designated Structures Permit	-\$416	-\$1,248	-\$1,248	-\$2,496	50%
	Farm Building Permits	-\$543	-\$18,141	\$11,141	-\$7,000	-159%
	Institutional, Commercial & Industrial Building Permits	-\$3,600	-\$38,469	\$469	-\$38,000	-1%

**Report FIN-2020-018 - Fourth Quarter Financial Report - 2019**  
**Schedule A - Departmental Detail**

Description	Current Qtr		\$ Budget		%
	Actuals	YTD Actuals	Remaining	2019 Budget	Remaining
Occupancy Permits	-\$1,248	-\$6,708	-\$1,092	-\$7,800	14%
Reproduction of Drawings Fees	-\$50	-\$100	-\$50	-\$150	33%
Residential Building Permits	-\$51,898	-\$367,508	\$37,508	-\$330,000	-11%
Sign Permits	\$0	\$0	-\$780	-\$780	100%
Septic System Permit - New	-\$7,488	-\$31,200	-\$4,368	-\$35,568	12%
Septic System Permit - Alter	-\$936	-\$2,340	\$0	-\$2,340	0%
Re-inspection fees	\$0	-\$312	-\$624	-\$936	67%
Tent or Marquee Fee	\$1,040	-\$1,560	\$624	-\$936	-67%
Online Service Fee	-\$70	-\$495	-\$4,505	-\$5,000	90%
<b>Revenues Total</b>	<b>-\$67,813</b>	<b>-\$478,643</b>	<b>\$39,773</b>	<b>-\$438,870</b>	<b>-9%</b>

**Report FIN-2020-018 - Fourth Quarter Financial Report - 2019**  
**Schedule A - Departmental Detail**

Description	Current Qtr		\$ Budget		%
	Actuals	YTD Actuals	Remaining	2019 Budget	Remaining
<b>By-law</b>					
<b>By-law</b>					
<b>Expenditures</b>					
<b>Contract Services/Professional Fees</b>					
Contract Services	\$3,427	\$10,988	\$9,372	\$20,360	46%
Livestock Loss	\$840	\$1,126	\$374	\$1,500	25%
Professional Fees - Engineering & Environmental	\$2,313	\$8,927	\$8,353	\$17,280	48%
Professional Fees - Legal	\$3,325	\$24,875	-\$4,875	\$20,000	-24%
<b>Materials and Supplies</b>					
Advertising	\$0	\$515	\$985	\$1,500	66%
Signage	\$814	\$2,157	-\$857	\$1,300	-66%
Dog Tags	\$0	\$232	\$18	\$250	7%
<b>Office Equipment and Supplies</b>					
Office Supplies	\$0	\$57	\$93	\$150	62%
<b>Professional Development</b>					
Employee Travel - Accomodations	\$0	\$0	\$250	\$250	100%
Employee Travel - Meals	\$0	\$0	\$50	\$50	100%
Professional Development	\$0	\$0	\$1,200	\$1,200	100%
<b>Salaries, Wages and Benefits</b>					
PT Wages	\$4,228	\$9,291	\$3,383	\$12,674	27%
WSIB	\$92	\$252	\$125	\$377	33%
PT Wage Related Expenses	\$268	\$665	\$1,529	\$2,193	70%
<b>Vehicles and Equipment</b>					
Mileage	\$157	\$157	-\$7	\$150	-4%
<b>Expenditures Total</b>	<b>\$15,465</b>	<b>\$59,242</b>	<b>\$19,993</b>	<b>\$79,234</b>	<b>25%</b>
<b>Revenues</b>					
<b>Recoveries</b>					

**Report FIN-2020-018 - Fourth Quarter Financial Report - 2019**  
**Schedule A - Departmental Detail**

Description	Current Qtr		\$ Budget		%
	Actuals	YTD Actuals	Remaining	2019 Budget	Remaining
Ontario Wildlife Damage Compensation	-\$900	-\$1,216	-\$284	-\$1,500	19%
Other Recoveries	\$0	\$0	-\$500	-\$500	100%
<b>User Fees, Licenses and Fines</b>					
Dog Tags and Kennel Licences	-\$450	-\$10,757	-\$243	-\$11,000	2%
Engineering, Environmental and Legal Fees Recovered	-\$6,196	-\$33,707	\$28,707	-\$5,000	-574%
Fence Viewer's Application	\$0	\$0	\$0	\$0	N/A
Guelph Humane Society Fees	\$0	-\$455	-\$545	-\$1,000	54%
Inspection Permit - LCBO	\$0	\$0	-\$156	-\$156	100%
Lottery Licences	-\$30	-\$277	-\$223	-\$500	45%
Municipal addressing signs	-\$500	-\$2,080	\$280	-\$1,800	-16%
Pool Enclosure Permit	-\$860	-\$4,085	\$430	-\$3,655	-12%
Septic Compliance Letter	-\$75	-\$1,125	\$375	-\$750	-50%
Sign Permits	\$0	\$0	-\$100	-\$100	100%
Site Alteration Agreement	\$0	\$0	-\$500	-\$500	100%
Special Occasion Permit Letters	\$0	\$0	-\$150	-\$150	100%
Filming Permit Fee	\$0	-\$500	\$0	-\$500	0%
<b>Revenues Total</b>	<b>-\$9,011</b>	<b>-\$54,202</b>	<b>\$27,091</b>	<b>-\$27,111</b>	<b>-100%</b>

**Report FIN-2020-018 - Fourth Quarter Financial Report - 2019**  
**Schedule A - Departmental Detail**

Description	Current Qtr		\$ Budget		%
	Actuals	YTD Actuals	Remaining	2019 Budget	Remaining
<b>Fire and Rescue</b>					
<b>Fire and Rescue Expenditures</b>					
<b>Contract Services/Professional Fees</b>					
Contract Services	\$41,518	\$71,877	\$3,618	\$75,495	5%
<b>Materials and Supplies</b>					
Advertising	\$0	\$0	\$1,000	\$1,000	100%
Clothing, Safety Allowance	\$1,692	\$18,179	-\$1,629	\$16,550	-10%
Oxygen & Medical Supplies	\$2,173	\$3,755	-\$655	\$3,100	-21%
Public Education	\$0	\$3,885	-\$85	\$3,800	-2%
<b>Office Equipment and Supplies</b>					
Office Supplies	\$1,985	\$2,811	\$189	\$3,000	6%
<b>Professional Development</b>					
Employee Travel - Accomodations	\$1,101	\$2,251	\$349	\$2,600	13%
Employee Travel - Meals	\$368	\$986	\$14	\$1,000	1%
Membership and Subscription Fees	\$0	\$4,607	\$105	\$4,712	2%
Professional Development	\$7,604	\$19,600	\$4,505	\$24,105	19%
<b>Salaries, Wages and Benefits</b>					
Group Benefits	\$3,749	\$18,918	-\$1,687	\$17,231	-10%
PT Benefits - Fire Dept	\$7,876	\$90,511	-\$58,541	\$31,970	-183%
PT Wages - Fire Dept	\$111,164	\$428,249	-\$25,690	\$402,559	-6%
WSIB	\$3,063	\$12,251	\$430	\$12,681	3%
<b>Utilities</b>					
Communication(phone, fax, intern)	\$2,171	\$6,016	\$2,284	\$8,300	28%
Fuel	\$11,866	\$11,866	\$2,534	\$14,400	18%
Insurance	\$0	\$23,097	-\$375	\$22,722	-2%
<b>Vehicles and Equipment</b>					

**Report FIN-2020-018 - Fourth Quarter Financial Report - 2019**  
**Schedule A - Departmental Detail**

Description	Current Qtr		\$ Budget		%
	Actuals	YTD Actuals	Remaining	2019 Budget	Remaining
Equipment Maintenance & Supplies	\$12,573	\$24,705	\$295	\$25,000	1%
Mileage	\$724	\$3,982	\$18	\$4,000	0%
Permits	\$0	\$471	\$14	\$485	3%
Vehicle Maintenance	\$10,466	\$25,828	\$172	\$26,000	1%
Vehicle Plates	\$265	\$265	\$0	\$265	0%
<b>Expenditures Total</b>	<b>\$220,358</b>	<b>\$774,110</b>	<b>-\$73,136</b>	<b>\$700,975</b>	<b>-10%</b>
<b>Revenues</b>					
<b>Grants</b>					
Donations	-\$19,435	-\$19,435	\$19,435	\$0	N/A
<b>Recoveries</b>					
Other Recoveries	-\$1,466	-\$1,786	-\$1,214	-\$3,000	40%
<b>User Fees, Licenses and Fines</b>					
Boarding up or Barricading	\$0	\$0	\$0	\$0	N/A
Burning Permit Violations	-\$465	-\$931	-\$465	-\$1,396	33%
Fire Alarm False Alarm Calls	\$0	\$0	\$0	\$0	N/A
Fire Extinguisher Training	-\$150	-\$150	-\$350	-\$500	70%
Fire Safety Plan Review	\$0	\$0	-\$240	-\$240	100%
Fireworks Permits	\$0	-\$200	\$0	-\$200	0%
Information/Fire Reports	-\$75	-\$300	-\$150	-\$450	33%
Inspections	\$0	\$0	\$0	\$0	N/A
Key Boxes	-\$100	-\$100	\$0	-\$100	0%
Motor Vehicle Emergency Responses	-\$56,386	-\$116,966	\$26,966	-\$90,000	-30%
Occupancy Load	\$0	\$0	\$0	\$0	N/A
Open Burning Permit and Inspection	-\$300	-\$15,380	\$380	-\$15,000	-3%
Post Fire Watch	\$0	\$0	\$0	\$0	N/A
Tent or Marquee Application Fee	-\$1,040	-\$1,040	\$416	-\$624	-67%
Water Tank Locks	\$0	\$0	-\$53	-\$53	100%

**Report FIN-2020-018 - Fourth Quarter Financial Report - 2019**  
**Schedule A - Departmental Detail**

Description	Current Qtr		\$ Budget		%
	Actuals	YTD Actuals	Remaining	2019 Budget	Remaining
<b>Revenues Total</b>	<b>-\$79,417</b>	<b>-\$156,288</b>	<b>\$44,724</b>	<b>-\$111,564</b>	<b>-40%</b>
<b>General Government Administration Expenditures</b>					
<b>Contract Services/Professional Fees</b>					
Contract Services	\$44,942	\$74,829	-\$57,829	\$17,000	-340%
Professional Fees - Engineering & Environmental	\$6,165	\$16,123	\$39,517	\$55,640	71%
Professional Fees - Legal	\$16,079	\$40,314	\$8,186	\$48,500	17%
<b>Materials and Supplies</b>					
Advertising	\$1,542	\$5,786	-\$2,886	\$2,900	-100%
Events and Other	\$7,296	\$8,769	\$2,006	\$10,775	19%
Water Monitoring	\$3,594	\$4,259	-\$759	\$3,500	-22%
<b>Office Equipment and Supplies</b>					
Office Supplies & Equipment	\$825	\$2,463	-\$1,263	\$1,200	-105%
<b>Professional Development</b>					
Employee Travel - Accom/Parking	\$194	\$1,450	-\$250	\$1,200	-21%
Employee Travel - Air Fare	\$0	\$0	\$500	\$500	100%
Employee Travel - Meals	\$0	\$25	\$175	\$200	88%
Membership and Subscription Fees	\$254	\$9,838	\$1,032	\$10,871	9%
Professional Development	\$6,248	\$10,789	\$30,054	\$40,843	74%
<b>Salaries, Wages and Benefits</b>					
FT Benefits	\$5,880	\$35,920	\$8,706	\$44,625	20%
FT Wages	\$31,342	\$189,764	\$67,095	\$256,859	26%
Manulife Benefits	-\$605	\$18,024	\$11,105	\$29,129	38%
OT Wages	\$1,300	\$1,300	-\$800	\$500	-160%
PT Benefits	\$44	\$2,150	-\$228	\$1,922	-12%

**Report FIN-2020-018 - Fourth Quarter Financial Report - 2019**  
**Schedule A - Departmental Detail**

	Description	Current Qtr		\$ Budget		% Remaining
		Actuals	YTD Actuals	Remaining	2019 Budget	
	PT Wages	\$622	\$16,870	\$3,760	\$20,630	18%
	WSIB	\$734	\$6,860	\$357	\$7,217	5%
	<b>Utilities</b>					
	Communication (phone, fax, intern)	\$357	\$1,590	\$246	\$1,836	13%
	Insurance	\$1,517	\$58,949	\$6,011	\$64,960	9%
	<b>Vehicles and Equipment</b>					
	Mileage	\$23	\$948	\$1,052	\$2,000	53%
	<b>Expenditures Total</b>	<b>\$128,353</b>	<b>\$507,020</b>	<b>\$115,787</b>	<b>\$622,807</b>	<b>19%</b>
	<b>Revenues</b>					
	<b>Grants</b>					
	Ontario Cannabis Legalization Implementation Fund	\$0	-\$15,000	\$5,000	-\$10,000	-50%
	<b>Recoveries</b>					
	Engineering and Environmental Fees Recovered	-\$553	-\$3,603	\$1,103	-\$2,500	-44%
	Other Recoveries	\$0	\$0	-\$500	-\$500	100%
	Recoveries from Staff Events	-\$343	-\$343	-\$857	-\$1,200	71%
	Nestle Agreement	-\$500	-\$500	\$0	-\$500	0%
	<b>User Fees, Licenses and Fines</b>					
	Signature of Commissioner and FOI Requests	-\$276	-\$1,611	\$411	-\$1,200	-34%
	<b>Revenues Total</b>	<b>-\$1,672</b>	<b>-\$21,057</b>	<b>\$5,157</b>	<b>-\$15,900</b>	<b>-32%</b>



**Report FIN-2020-018 - Fourth Quarter Financial Report - 2019**  
**Schedule A - Departmental Detail**

Description	Current Qtr		\$ Budget		% Remaining
	Actuals	YTD Actuals	Remaining	2019 Budget	
<b>Corporate</b>					
<b>Expenditures</b>					
<b>Contract Services/Professional Fees</b>					
Conservation Authorities Levy Payment	\$0	\$167,217	\$0	\$167,217	0%
<b>Writeoffs</b>					
Taxes written off (Twp share only)	\$3,388	\$12,969	\$12,031	\$25,000	48%
<b>Expenditures Total</b>	<b>\$3,388</b>	<b>\$180,186</b>	<b>\$12,031</b>	<b>\$192,217</b>	<b>6%</b>
<b>Revenues</b>					
<b>Grants</b>					
OMPF	-\$104,100	-\$415,700	\$35,500	-\$380,200	-9%
<b>Payments-in-Lieu of Taxes and Other Levies</b>					
City of Guelph	\$0	-\$34,582	-\$1,074	-\$35,656	3%
CN Railway	\$0	-\$1,316	\$0	-\$1,316	0%
CP Railway	\$0	-\$7,854	\$0	-\$7,854	0%
Grant Guelph Junction Railway	\$0	-\$5,330	\$0	-\$5,330	0%
Greater Toronto Transit	\$0	-\$10,740	\$35	-\$10,705	0%
Host Kilmer (Service Ontario)	\$0	-\$28,891	\$503	-\$28,388	-2%
Hydro One	-\$8,672	-\$8,672	\$264	-\$8,409	-3%
Mun Tax Assistance	-\$6,207	-\$23,732	\$78	-\$23,654	0%
Ontario Hydro	\$0	-\$12,147	\$0	-\$12,147	0%
Provincial Aggregate Levy	\$0	-\$507,089	\$279,089	-\$228,000	-122%
Puslinch Landfill	\$0	-\$7,353	-\$228	-\$7,581	3%
University of Guelph	\$0	-\$569	\$2	-\$567	0%
<b>Penalties and Interest</b>					
Interest - Tax Arrears	-\$16,006	-\$101,318	\$14,220	-\$87,099	-16%
Penalties - Property Taxes	-\$41,449	-\$108,658	\$21,184	-\$87,475	-24%
Interest on Cash and Equivalent	-\$91,514	-\$169,859	\$99,859	-\$70,000	-143%

**Report FIN-2020-018 - Fourth Quarter Financial Report - 2019**  
**Schedule A - Departmental Detail**

Description	Current Qtr		\$ Budget		%
	Actuals	YTD Actuals	Remaining	2019 Budget	Remaining
<b>Property Taxes</b>					
Supplemental Billings	-\$26,455	-\$84,554	\$24,554	-\$60,000	-41%
<b>User Fees, Licenses and Fines</b>					
Other Revenues	-\$113	-\$488	-\$12	-\$500	2%
Sale of Flags	\$0	-\$172	\$150	-\$22	-678%
<b>Revenues Total</b>	<b>-\$294,517</b>	<b>-\$1,529,025</b>	<b>\$474,122</b>	<b>-\$1,054,903</b>	<b>-45%</b>

**Report FIN-2020-018 - Fourth Quarter Financial Report - 2019**  
**Schedule A - Departmental Detail**

Description	Current Qtr		\$ Budget		%
	Actuals	YTD Actuals	Remaining	2019 Budget	Remaining
<b>Council</b>					
<b>Expenditures</b>					
<b>Office Equipment and Supplies</b>					
Office Supplies & Equipment	\$0	\$0	\$250	\$250	100%
<b>Professional Development</b>					
Membership Fees & Subscriptions	\$0	\$157	-\$7	\$150	-5%
Professional Development	\$0	\$0	\$3,200	\$3,200	100%
Travel - Meals	\$0	\$95	\$205	\$300	68%
Travel - Accom/Parking	\$1,936	\$3,006	\$994	\$4,000	25%
Travel - Air Fare	\$0	\$0	\$500	\$500	100%
<b>Salaries, Wages and Benefits</b>					
Manulife Benefits	\$4,799	\$22,533	\$762	\$23,294	3%
Wages	\$23,501	\$95,717	\$3,579	\$99,297	4%
Benefits	\$1,324	\$5,288	\$1,712	\$7,000	24%
<b>Vehicles and Equipment</b>					
Mileage	\$127	\$422	\$578	\$1,000	58%
<b>Expenditures Total</b>	<b>\$31,686</b>	<b>\$127,218</b>	<b>\$11,773</b>	<b>\$138,992</b>	<b>8%</b>

**Report FIN-2020-018 - Fourth Quarter Financial Report - 2019**  
**Schedule A - Departmental Detail**

Description	Current Qtr		\$ Budget		%
	Actuals	YTD Actuals	Remaining	2019 Budget	Remaining
<b>Elections</b>					
<b>Expenditures</b>					
<b>Contract Services/Professional Fees</b>					
Professional Fees - Audit	\$0	\$0	\$1,550	\$1,550	100%
Contract Services	\$0	\$1,476	-\$1,476	\$0	N/A
<b>Materials and Supplies</b>					
Advertising	\$0	\$0	\$0	\$0	N/A
Signage	\$0	\$0	\$0	\$0	N/A
<b>Office Equipment and Supplies</b>					
Office Supplies & Equipment	\$0	\$0	\$0	\$0	N/A
<b>Professional Development</b>					
Professional Development	\$0	\$0	\$0	\$0	N/A
<b>Salaries, Wages and Benefits</b>					
Per Diems	\$0	\$94	-\$94	\$0	N/A
<b>Utilities</b>					
Communication (Phone, Fax, Internet)	\$0	\$0	\$0	\$0	N/A
Postage	\$0	\$0	\$0	\$0	N/A
<b>Expenditures Total</b>	<b>\$0</b>	<b>\$1,569</b>	<b>-\$19</b>	<b>\$1,550</b>	<b>-1%</b>
<b>Revenues</b>					
<b>Recoveries</b>					
Election - Other Recoveries	\$0	\$0	\$0	\$0	N/A
<b>User Fees, Licenses and Fines</b>					
Nomination Fees	\$0	\$0	\$0	\$0	N/A
<b>Revenues Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

**Report FIN-2020-018 - Fourth Quarter Financial Report - 2019**  
**Schedule A - Departmental Detail**

Description	Current Qtr		\$ Budget		%
	Actuals	YTD Actuals	Remaining	2019 Budget	Remaining
<b>Finance</b>					
<b>Expenditures</b>					
<b>Community Grants</b>					
Community Grants	\$0	\$37,553	\$0	\$37,553	0%
<b>Contract Services/Professional Fees</b>					
Contract Services	\$14,861	\$47,950	-\$12,309	\$35,641	-35%
Environmental Service - Garbage Bags	\$2,752	\$19,677	-\$2,177	\$17,500	-12%
Professional Fees - Audit	\$2,849	\$14,959	-\$959	\$14,000	-7%
<b>Debt - Penalties and Interest</b>					
Debt Interest Repayment	\$0	\$0	\$0	\$0	N/A
Principal Repayment	\$0	\$0	\$0	\$0	N/A
<b>Materials and Supplies</b>					
Advertising	\$164	\$4,973	\$2,697	\$7,670	35%
<b>Office Equipment and Supplies</b>					
Computer Software & Hardware Operational Upgrades/Support from IT Consultant	\$588	\$4,145	-\$3,645	\$500	-729%
Office Supplies	\$1,171	\$5,909	\$91	\$6,000	2%
<b>Professional Development</b>					
Employee Travel - Accomodations	\$180	\$180	\$220	\$400	55%
Employee Travel - Meals	\$0	\$25	\$125	\$150	83%
Membership and Subscription Fees	\$0	\$986	\$1,439	\$2,425	59%
Professional Development	\$0	\$3,707	\$3,047	\$6,754	45%
<b>Salaries, Wages and Benefits</b>					
FT Benefits	\$9,880	\$47,752	\$2,924	\$50,676	6%
FT Wages	\$72,740	\$280,591	\$7,305	\$287,897	3%
Manulife Benefits	\$11,759	\$37,741	-\$4,034	\$33,708	-12%

**Report FIN-2020-018 - Fourth Quarter Financial Report - 2019**  
**Schedule A - Departmental Detail**

Description	Current Qtr		\$ Budget		%
	Actuals	YTD Actuals	Remaining	2019 Budget	Remaining
OT Wages	\$0	\$0	\$500	\$500	100%
WSIB Benefits	\$1,321	\$8,313	\$219	\$8,533	3%
<b>Utilities</b>					
Bank Service Charges	\$2,464	\$8,268	-\$2,764	\$5,504	-50%
Communication (phone, fax, internet)	\$2,136	\$6,294	-\$934	\$5,360	-17%
Emergency Management	\$555	\$2,556	\$94	\$2,650	4%
Postage	\$1,439	\$9,971	-\$1,771	\$8,200	-22%
<b>Vehicles and Equipment</b>					
Mileage	\$593	\$762	\$238	\$1,000	24%
<b>Writeoffs</b>					
Other written off (non collectible inv's)	\$75	\$75	-\$75	\$0	N/A
<b>Expenditures Total</b>	<b>\$125,529</b>	<b>\$542,388</b>	<b>-\$9,767</b>	<b>\$532,621</b>	<b>-2%</b>
<b>Revenues</b>					
<b>Recoveries</b>					
Advertising, Legal, and Realtax Fees Recovered	-\$2,687	-\$4,019	-\$2,981	-\$7,000	43%
Other Recoveries	-\$1,897	-\$8,781	\$6,281	-\$2,500	-251%
<b>User Fees, Licenses and Fines</b>					
Garbage bags	-\$4,220	-\$19,515	\$2,015	-\$17,500	-12%
NSF Fees	-\$120	-\$480	-\$160	-\$640	25%
Tax Certificates	-\$2,040	-\$9,180	\$660	-\$8,520	-8%
Online Service Fee	-\$70	-\$495	-\$4,505	-\$5,000	90%
<b>Revenues Total</b>	<b>-\$11,034</b>	<b>-\$42,469</b>	<b>\$1,309</b>	<b>-\$41,160</b>	<b>-3%</b>

**Report FIN-2020-018 - Fourth Quarter Financial Report - 2019**  
**Schedule A - Departmental Detail**

Description	Current Qtr		\$ Budget		%
	Actuals	YTD Actuals	Remaining	2019 Budget	Remaining
<b>Heritage Committee</b>					
<b>Expenditures</b>					
<b>Office Equipment and Supplies</b>					
Office Supplies & Equipment	\$46	\$46	\$54	\$100	54%
<b>Professional Development</b>					
Training	\$0	\$305	\$945	\$1,250	76%
Meals	\$0	\$0	\$100	\$100	100%
Accomodations	\$0	\$390	\$610	\$1,000	61%
<b>Salaries, Wages and Benefits</b>					
Per Diems	\$1,940	\$1,940	-\$75	\$1,865	-4%
<b>Vehicles and Equipment</b>					
Mileage	\$0	\$201	\$399	\$600	67%
<b>Expenditures Total</b>	<b>\$1,986</b>	<b>\$2,882</b>	<b>\$2,033</b>	<b>\$4,915</b>	<b>41%</b>

**Report FIN-2020-018 - Fourth Quarter Financial Report - 2019**  
**Schedule A - Departmental Detail**

Description	Current Qtr		\$ Budget		%
	Actuals	YTD Actuals	Remaining	2019 Budget	Remaining
<b>PDAC</b>					
<b>Expenditures</b>					
<b>Office Equipment and Supplies</b>					
Office Supplies & Equipment	\$62	\$62	-\$12	\$50	-23%
<b>Professional Development</b>					
Training	\$0	\$0	\$1,500	\$1,500	100%
<b>Salaries, Wages and Benefits</b>					
Per Diems	\$4,094	\$4,280	\$79	\$4,360	2%
<b>Vehicles and Equipment</b>					
Mileage	\$0	\$0	\$150	\$150	100%
<b>Expenditures Total</b>	<b>\$4,156</b>	<b>\$4,342</b>	<b>\$1,718</b>	<b>\$6,060</b>	<b>28%</b>



**Report FIN-2020-018 - Fourth Quarter Financial Report - 2019**  
**Schedule A - Departmental Detail**

Description	Current Qtr		\$ Budget		%
	Actuals	YTD Actuals	Remaining	2019 Budget	Remaining
<b>Recreation Committee</b>					
<b>Expenditures</b>					
<b>Salaries, Wages and Benefits</b>					
Per Diems	\$2,565	\$2,565	-\$19	\$2,546	-1%
<b>Expenditures Total</b>	<b>\$2,565</b>	<b>\$2,565</b>	<b>-\$19</b>	<b>\$2,546</b>	<b>-1%</b>

**Report FIN-2020-018 - Fourth Quarter Financial Report - 2019**  
**Schedule A - Departmental Detail**

		Current Qtr		\$ Budget		%
Description		Actuals	YTD Actuals	Remaining	2019 Budget	Remaining
<b>Municipal</b>						
<b>Expenditure</b>						
<b>Building Maintenance</b>						
	Cleaning, Maint & supplies for Bldg	\$10,642	\$28,565	-\$2,114	\$26,451	-8%
	Outdoor Maintenance of Building	\$20	\$440	\$860	\$1,300	66%
<b>Contract Services/Professional Fees</b>						
	Contract Services	\$2,506	\$4,233	-\$413	\$3,820	-11%
	Water Protection	\$429	\$1,025	-\$605	\$420	-144%
<b>Office Equipment and Supplies</b>						
	Kitchen Supplies and Equipment	\$979	\$4,064	-\$664	\$3,400	-20%
<b>Utilities</b>						
	Heat	\$2,579	\$11,096	\$904	\$12,000	8%
	Hydro	\$5,505	\$16,459	\$3,541	\$20,000	18%
	Waste Removal	\$679	\$1,935	-\$335	\$1,600	-21%
<b>Expenditures Total</b>		<b>\$23,340</b>	<b>\$67,818</b>	<b>\$1,173</b>	<b>\$68,991</b>	<b>2%</b>
<b>Revenues</b>						
<b>Recoveries</b>						
	Municipal Office Costs Recovered from Building Department	-\$20,329	-\$20,329	-\$368	-\$20,697	2%
<b>Revenues Total</b>		<b>-\$20,329</b>	<b>-\$20,329</b>	<b>-\$368</b>	<b>-\$20,697</b>	<b>2%</b>

**Report FIN-2020-018 - Fourth Quarter Financial Report - 2019**  
**Schedule A - Departmental Detail**

Description	Current Qtr		\$ Budget		%
	Actuals	YTD Actuals	Remaining	2019 Budget	Remaining
<b>Parks and Recreation</b>					
<b>Library</b>					
<b>Expenditures</b>					
<b>Utilities</b>					
Library Rent for Historical society	\$1,126	\$4,715	\$135	\$4,850	3%
Library Water Monitoring	\$673	\$1,854	-\$104	\$1,750	-6%
<b>Expenditures Total</b>	<b>\$1,798</b>	<b>\$6,569</b>	<b>\$31</b>	<b>\$6,600</b>	<b>0%</b>
<b>Revenues</b>					
<b>Recoveries</b>					
Library Costs Recovered from County	-\$3,002	-\$3,002	\$2	-\$3,000	0%
<b>Revenues Total</b>	<b>-\$3,002</b>	<b>-\$3,002</b>	<b>\$2</b>	<b>-\$3,000</b>	<b>0%</b>

**Report FIN-2020-018 - Fourth Quarter Financial Report - 2019**  
**Schedule A - Departmental Detail**

Description	Current Qtr		\$ Budget		%
	Actuals	YTD Actuals	Remaining	2019 Budget	Remaining
<b>ORC</b>					
<b>Expenditures</b>					
<b>Building Maintenance</b>					
Bldg-Cleaning, Maint,Supplies Exterior	\$6,668	\$6,944	\$1,056	\$8,000	13%
Bldg-Cleaning, Maint,Supplies Interior	\$2,101	\$4,113	\$1,887	\$6,000	31%
<b>Contract Services/Professional Fees</b>					
Contract Services	\$66	\$630	\$850	\$1,480	57%
Water Protection	\$213	\$643	\$57	\$700	8%
<b>Materials and Supplies</b>					
Advertising	\$0	\$0	\$500	\$500	100%
Clothing Safety Allowance	\$0	\$0	\$515	\$515	100%
Drink Machine Supplies	\$0	\$0	\$0	\$0	N/A
Signage	\$0	\$0	\$100	\$100	100%
<b>Office Equipment and Supplies</b>					
Office Supplies	\$80	\$601	-\$301	\$300	-100%
<b>Professional Development</b>					
Employee Travel - Meals	\$0	\$0	\$100	\$100	100%
Membership and Subscription Fees	\$0	\$158	\$62	\$220	28%
Professional Development	\$0	\$0	\$1,000	\$1,000	100%
<b>Salaries, Wages and Benefits</b>					
FT Benefits - ORC	\$2,602	\$11,917	-\$1,044	\$10,873	-10%
FT Wages - ORC	\$16,184	\$60,112	-\$4	\$60,108	0%
Manulife Benefits	\$1,717	\$7,924	\$356	\$8,280	4%
OT Wages - ORC	\$600	\$1,553	\$447	\$2,000	22%
PT Benefits - ORC	\$313	\$1,297	\$1,457	\$2,754	53%
PT Wages - ORC	\$7,930	\$26,559	\$3,001	\$29,560	10%
WSIB	\$658	\$2,796	\$92	\$2,888	3%
<b>Utilities</b>					

**Report FIN-2020-018 - Fourth Quarter Financial Report - 2019**  
**Schedule A - Departmental Detail**

Description	Current Qtr		\$ Budget		%
	Actuals	YTD Actuals	Remaining	2019 Budget	Remaining
Communication(phone, fax, intern)	\$735	\$2,967	-\$107	\$2,860	-4%
Heat	\$1,218	\$4,921	\$579	\$5,500	11%
Hydro	\$3,385	\$25,794	\$4,206	\$30,000	14%
Insurance	\$0	\$8,611	\$31	\$8,642	0%
Waste Removal	\$535	\$1,136	-\$336	\$800	-42%
<b>Vehicles and Equipment</b>					
Equipment Maintenance & Supplies	\$2,330	\$4,314	\$2,556	\$6,870	37%
Mileage	\$0	\$0	\$100	\$100	100%
<b>Expenditures Total</b>	<b>\$47,335</b>	<b>\$172,989</b>	<b>\$17,161</b>	<b>\$190,150</b>	<b>9%</b>
<b>Revenues</b>					
<b>Recoveries</b>					
Other Recoveries	\$0	-\$386	-\$115	-\$500	23%
<b>User Fees, Licenses and Fines</b>					
Arena Summer Rentals	-\$2,495	-\$13,440	-\$1,560	-\$15,000	10%
Gymnasium Rental	-\$6,851	-\$26,469	\$9,469	-\$17,000	-56%
Ice Rental - Non-Prime	\$0	\$0	\$0	\$0	N/A
Ice Rental - Prime	\$0	-\$20,772	\$2,772	-\$18,000	-15%
ORC Drink Machine	\$0	\$0	\$0	\$0	N/A
Rink Board and Ball Diamond Advertising	\$0	\$0	-\$350	-\$350	100%
<b>Revenues Total</b>	<b>-\$9,347</b>	<b>-\$61,066</b>	<b>\$10,216</b>	<b>-\$50,850</b>	<b>-20%</b>

**Report FIN-2020-018 - Fourth Quarter Financial Report - 2019**  
**Schedule A - Departmental Detail**

Description	Current Qtr		\$ Budget		%
	Actuals	YTD Actuals	Remaining	2019 Budget	Remaining
<b>Parks</b>					
<b>Expenditures</b>					
<b>Contract Services/Professional Fees</b>					
Contract Services	\$1,913	\$7,272	\$8,388	\$15,660	54%
Water Protection	\$0	\$35	\$965	\$1,000	97%
<b>Materials and Supplies</b>					
Advertising	\$0	\$1,134	-\$634	\$500	-127%
Maintenance Grounds	\$1,919	\$4,132	\$5,868	\$10,000	59%
<b>Salaries, Wages and Benefits</b>					
FT Benefits - Parks	\$2,943	\$9,205	-\$994	\$8,210	-12%
FT Wages - Parks	\$14,602	\$46,775	-\$2,971	\$43,804	-7%
Manulife Benefits	\$1,898	\$7,593	\$21	\$7,614	0%
OT Wages - Parks	\$2,493	\$7,448	-\$5,448	\$2,000	-272%
PT Benefits - Parks	\$0	\$882	\$6	\$889	1%
PT Wages - Parks	\$0	\$10,134	-\$599	\$9,536	-6%
WSIB	\$476	\$2,049	-\$306	\$1,743	-18%
<b>Utilities</b>					
Fuel	\$2,598	\$2,598	-\$398	\$2,200	-18%
Hydro	\$900	\$2,703	\$697	\$3,400	21%
Insurance	\$0	\$7,190	-\$204	\$6,986	-3%
<b>Vehicles and Equipment</b>					
Equipment Maintenance and Supplies	\$195	\$1,306	\$174	\$1,480	12%
Mileage	\$0	\$0	\$0	\$0	N/A
Vehicle Maintenance	\$167	\$197	\$303	\$500	61%
<b>Expenditures Total</b>	<b>\$30,101</b>	<b>\$110,654</b>	<b>\$4,868</b>	<b>\$115,522</b>	<b>4%</b>
<b>Revenues</b>					
<b>User Fees, Licenses and Fines</b>					
Aberfoyle/Morrison Ball Park/ Morrison Meadows	-\$401	-\$5,627	\$1,627	-\$4,000	-41%

**Report FIN-2020-018 - Fourth Quarter Financial Report - 2019**  
**Schedule A - Departmental Detail**

Description	Current Qtr		\$ Budget		%
	Actuals	YTD Actuals	Remaining	2019 Budget	Remaining
Horse Paddock Rental	\$0	-\$250	\$50	-\$200	-25%
Picnic Shelter	\$0	-\$400	\$100	-\$300	-33%
Sports Facility User Fees	\$0	-\$730	-\$70	-\$800	9%
Soccer Field Rentals	\$0	-\$2,331	-\$669	-\$3,000	22%
<b>Revenues Total</b>	<b>-\$401</b>	<b>-\$9,338</b>	<b>\$1,038</b>	<b>-\$8,300</b>	<b>-13%</b>

**Report FIN-2020-018 - Fourth Quarter Financial Report - 2019**  
**Schedule A - Departmental Detail**

Description	Current Qtr		\$ Budget		%
	Actuals	YTD Actuals	Remaining	2019 Budget	Remaining
<b>PCC</b>					
<b>Expenditures</b>					
<b>Building Maintenance</b>					
Bldg-Cleaning, Maint,Supplies Interior	\$2,191	\$9,003	\$4,867	\$13,870	35%
Outdoor Maintenance of Building	\$1,724	\$2,335	-\$1,135	\$1,200	-95%
<b>Contract Services/Professional Fees</b>					
Contract Services	\$1,486	\$2,937	\$723	\$3,660	20%
Water Protection	\$1,709	\$4,558	\$542	\$5,100	11%
<b>Materials and Supplies</b>					
Advertising	\$0	\$914	\$1,086	\$2,000	54%
<b>Office Equipment and Supplies</b>					
Kitchen Supplies and Equipment	\$277	\$557	\$943	\$1,500	63%
Office Supplies	-\$127	\$82	\$68	\$150	45%
<b>Professional Development</b>					
Employee Travel - Accomodations	\$0	\$0	\$450	\$450	100%
Employee Travel - Meals	\$0	\$0	\$150	\$150	100%
Membership and Subscription Fees	\$0	\$500	\$0	\$500	0%
Professional Development	\$0	\$0	\$0	\$0	N/A
<b>Salaries, Wages and Benefits</b>					
FT Benefits - Recreation	\$0	\$7	-\$7	\$0	N/A
FT Wages - Recreation	\$0	\$0	\$0	\$0	N/A
Manulife Benefits - Recreation	\$0	\$0	\$0	\$0	N/A
OT Wages - Recreation	\$388	\$667	-\$167	\$500	-33%
PT Benefits - Recreation	\$447	\$1,912	\$5,048	\$6,960	73%
PT Wages - Recreation	\$9,255	\$41,182	\$17	\$41,198	0%
WSIB	\$285	\$1,323	-\$10	\$1,313	-1%
<b>Utilities</b>					



**Report FIN-2020-018 - Fourth Quarter Financial Report - 2019**  
**Schedule A - Departmental Detail**

	Description	Current Qtr		\$ Budget		%
		Actuals	YTD Actuals	Remaining	2019 Budget	Remaining
	Communication(phone, fax, intern)	\$715	\$3,147	-\$347	\$2,800	-12%
	Fuel	\$0	\$0	\$500	\$500	100%
	Heat	\$1,164	\$4,040	\$260	\$4,300	6%
	Hydro	\$3,754	\$11,159	\$5,341	\$16,500	32%
	Insurance	\$0	\$7,996	\$12	\$8,008	0%
	Waste Removal	\$2,140	\$4,544	-\$2,044	\$2,500	-82%
	<b>Vehicles and Equipment</b>					
	Mileage	\$0	\$0	\$100	\$100	100%
<b>Expenditures Total</b>		<b>\$25,409</b>	<b>\$96,861</b>	<b>\$16,399</b>	<b>\$113,260</b>	<b>14%</b>
<b>Revenues</b>						
	<b>Grants</b>					
	Recreation Conditional Grants	-\$5,609	-\$5,609	\$442	-\$5,167	-9%
	<b>Recoveries</b>					
	Other Recoveries	-\$79	-\$956	\$556	-\$400	-139%
	<b>User Fees, Licenses and Fines</b>					
	Advertising Sign	\$0	-\$33	-\$290	-\$324	90%
	Alf Hales Room	-\$2,274	-\$13,427	\$5,427	-\$8,000	-68%
	Archie MacRobbie Hall - Non-Prime	-\$6,860	-\$19,969	\$3,969	-\$16,000	-25%
	Archie MacRobbie Hall - Prime	-\$8,705	-\$29,365	\$6,565	-\$22,800	-29%
	Bartenders	-\$1,552	-\$7,227	-\$1,273	-\$8,500	15%
	Commercial Rentals	-\$765	-\$1,547	\$765	-\$782	-98%
	Kitchen Facilities	-\$875	-\$3,143	-\$37	-\$3,180	1%
	Licensed Events Using Patio	\$0	-\$285	\$56	-\$229	-24%
	Projector Rental Fee	-\$25	-\$75	-\$25	-\$100	25%
<b>Revenues Total</b>		<b>-\$26,744</b>	<b>-\$81,636</b>	<b>\$16,154</b>	<b>-\$65,481</b>	<b>-25%</b>

**Report FIN-2020-018 - Fourth Quarter Financial Report - 2019**  
**Schedule A - Departmental Detail**

Description	Current Qtr		\$ Budget		%
	Actuals	YTD Actuals	Remaining	2019 Budget	Remaining
<b>Planning</b>					
<b>Planning</b>					
<b>Expenditures</b>					
<b>Community Grants</b>					
CIP Grants	\$0	\$0	\$7,500	\$7,500	100%
<b>Contract Services/Professional Fees</b>					
Contract Services	\$1,160	\$7,830	\$5,170	\$13,000	40%
Professional Fees - Engineering & Environmental	\$21,208	\$63,282	-\$5,433	\$57,849	-9%
Professional Fees - Legal	\$13,353	\$35,870	-\$8,870	\$27,000	-33%
Professional Fees - Water Monitoring	\$0	\$3,818	-\$1,818	\$2,000	-91%
<b>Materials and Supplies</b>					
Advertising	\$656	\$2,735	\$1,265	\$4,000	32%
<b>Office Equipment and Supplies</b>					
Office Supplies	\$186	\$752	-\$652	\$100	-652%
<b>Professional Development</b>					
Employee Travel - Accomodations	\$0	\$0	\$350	\$350	100%
Employee Travel - Meals	\$0	\$0	\$100	\$100	100%
Membership and Subscription Fees	\$150	\$300	-\$150	\$150	-100%
Professional Development	\$407	\$1,119	\$282	\$1,401	20%
<b>Salaries, Wages and Benefits</b>					
FT Benefits	\$2,494	\$10,823	-\$671	\$10,152	-7%
FT Wages	\$15,356	\$56,985	\$55	\$57,040	0%
Manulife Benefits	\$1,108	\$4,430	-\$37	\$4,393	-1%
OT Wages	\$479	\$479	\$21	\$500	4%
WSIB	\$419	\$1,819	-\$7	\$1,813	0%
<b>Utilities</b>					

**Report FIN-2020-018 - Fourth Quarter Financial Report - 2019**  
**Schedule A - Departmental Detail**

	Description	Current Qtr		\$ Budget		% Remaining
		Actuals	YTD Actuals	Remaining	2019 Budget	
	Communication (phone, fax, Internet)	\$78	\$78	\$122	\$200	61%
<b>Vehicles and Equipment</b>						
	Mileage	\$25	\$99	\$151	\$250	60%
<b>Expenditures Total</b>		<b>\$57,079</b>	<b>\$190,417</b>	<b>-\$2,621</b>	<b>\$187,797</b>	<b>-1%</b>
<b>Revenues</b>						
<b>Recoveries</b>						
	Advertising Fees Recovered	\$0	\$0	\$0	\$0	N/A
	Engineering, Environmental, and Legal Fees Recovered	-\$17,805	-\$38,481	\$18,481	-\$20,000	-92%
<b>User Fees, Licenses and Fines</b>						
	Agreements	\$0	-\$1,015	\$250	-\$765	-33%
	Consent Review and Clearance	-\$1,072	-\$3,750	\$1,740	-\$2,010	-87%
	Minor Variance Application	-\$2,118	-\$18,154	\$8,270	-\$9,884	-84%
	Part Lot Control Exemption By-law	-\$585	-\$585	\$585	\$0	N/A
	Site Plan Control	-\$10,850	-\$31,450	\$9,750	-\$21,700	-45%
	Telecommunication Tower Proposals	\$0	-\$532	\$0	-\$532	0%
	Zoning By-law #19/85	\$0	\$0	\$0	\$0	N/A
	Zoning By-law Amendment	-\$11,200	-\$43,600	\$27,400	-\$16,200	-169%
	Zoning By-law Amendment - Aggregate	\$0	\$0	\$0	\$0	N/A
	Zoning Compliance Letter	-\$450	-\$2,850	\$600	-\$2,250	-27%
	Lifting of Holding Designation Fee (Zoning)	\$0	\$0	-\$586	-\$586	100%
	Grading Fee - Dwellings	\$0	\$0	\$0	\$0	N/A
<b>Revenues Total</b>		<b>-\$44,080</b>	<b>-\$140,417</b>	<b>\$66,490</b>	<b>-\$73,927</b>	<b>-90%</b>

**Report FIN-2020-018 - Fourth Quarter Financial Report - 2019**  
**Schedule A - Departmental Detail**

Description	Current Qtr		\$ Budget		%
	Actuals	YTD Actuals	Remaining	2019 Budget	Remaining
<b>Public Works</b>					
<b>Public Works Expenditures</b>					
<b>Contract Services/Professional Fees</b>					
Contract Services	\$23,851	\$35,407	\$8,713	\$44,120	20%
Professional Fees - Engineering	\$0	\$466	\$1,534	\$2,000	77%
<b>Materials and Supplies</b>					
Advertising	\$989	\$989	\$11	\$1,000	1%
Clothing, Safety Allowance	\$326	\$702	\$348	\$1,050	33%
Signage	\$7,369	\$9,403	\$597	\$10,000	6%
<b>Office Equipment and Supplies</b>					
Office Supplies	\$0	\$20	\$480	\$500	96%
<b>Professional Development</b>					
Employee Travel - Meals	\$0	\$0	\$100	\$100	100%
Membership and Subscription Fees	\$0	\$698	\$202	\$900	22%
Professional Development	\$0	\$1,211	\$209	\$1,420	15%
<b>Roads and Related Costs</b>					
Calcium	\$0	\$61,026	-\$2,226	\$58,800	-4%
Maintenance Gravel	-\$6,483	\$73,349	\$6,651	\$80,000	8%
Pavement Markings	\$0	\$14,485	\$21,015	\$35,500	59%
Permits	\$51	\$101	-\$1	\$100	-1%
Railway Maintenance	\$10,888	\$11,376	-\$6,376	\$5,000	-128%
Road Maintenance supplies	\$6,136	\$30,187	\$5,213	\$35,400	15%
Shop Overhead	\$3,645	\$7,812	-\$412	\$7,400	-6%
Sidewalk Repairs	\$890	\$890	\$4,110	\$5,000	82%
Speed Monitor	\$0	\$0	\$500	\$500	100%
Street Lights: Repairs and Hydro Bills	\$3,502	\$22,561	-\$7,711	\$14,850	-52%
Winter Maintenance	\$97,165	\$250,113	-\$47,113	\$203,000	-23%
Tree Maintenance Program	\$1,073	\$19,898	\$102	\$20,000	1%

**Report FIN-2020-018 - Fourth Quarter Financial Report - 2019**  
**Schedule A - Departmental Detail**

Description	Current Qtr		\$ Budget		%
	Actuals	YTD Actuals	Remaining	2019 Budget	Remaining
<b>Salaries, Wages and Benefits</b>					
FT Benefits	\$11,181	\$64,726	\$4,697	\$69,423	7%
FT Wages	\$76,162	\$323,700	\$55,797	\$379,496	15%
Manulife Benefits	\$8,416	\$39,288	\$5,094	\$44,381	11%
OT Wages	\$21,546	\$60,865	-\$30,165	\$30,700	-98%
PT/Seasonal Benefits	\$1,653	\$4,690	-\$1,156	\$3,534	-33%
Seasonal Wages	\$17,788	\$32,040	-\$12,747	\$19,293	-66%
WSIB	\$2,706	\$12,924	\$24	\$12,948	0%
<b>Utilities</b>					
Communication(phone, fax, intern)	\$706	\$2,903	\$1,279	\$4,182	31%
Fuel	\$7,801	\$74,234	-\$4,234	\$70,000	-6%
Hydro	\$204	\$678	\$322	\$1,000	32%
Insurance	\$0	\$77,372	-\$1,290	\$76,082	-2%
Waste Removal	\$2,150	\$2,150	-\$650	\$1,500	-43%
<b>Vehicles and Equipment</b>					
Equipment Maintenance & Supplies	\$1,433	\$2,166	-\$116	\$2,050	-6%
Mileage	\$0	\$0	\$100	\$100	100%
Vehicle Maintenance	\$22,102	\$73,777	-\$27,777	\$46,000	-60%
Vehicle Plates	\$6,012	\$6,012	\$1,243	\$7,255	17%
<b>Expenditures Total</b>	<b>\$329,261</b>	<b>\$1,318,219</b>	<b>-\$23,634</b>	<b>\$1,294,584</b>	<b>-2%</b>
<b>Revenues</b>					
<b>Recoveries</b>					
Roads Other Recoveries	-\$1,150	-\$1,150	\$150	-\$1,000	-15%
Third Party Cost Recovery	\$0	\$0	\$0	\$0	N/A
Third Party Cost Recovery Administration Fee	\$0	\$0	\$0	\$0	N/A
<b>User Fees, Licenses and Fines</b>					
Entrance Permit	-\$705	-\$2,580	-\$1,885	-\$4,465	42%

**Report FIN-2020-018 - Fourth Quarter Financial Report - 2019**  
**Schedule A - Departmental Detail**

Description	Current Qtr		\$ Budget		% Remaining
	Actuals	YTD Actuals	Remaining	2019 Budget	
Oversize-Overweight Load Permits	\$0	\$0	\$0	\$0	N/A
<b>Revenues Total</b>	<b>-\$1,855</b>	<b>-\$3,730</b>	<b>-\$1,735</b>	<b>-\$5,465</b>	<b>32%</b>

**Report FIN-2020-018 - Fourth Quarter Financial Report - 2019**  
**Schedule A - Departmental Detail**

Description	Current Qtr		\$ Budget		%
	Actuals	YTD Actuals	Remaining	2019 Budget	Remaining
<b>Source Water Protection Expenditures</b>					
<b>Contract Services/Professional Fees</b>					
Professional Fees	\$0	\$0	\$0	\$0	N/A
<b>Materials and Supplies</b>					
Public Education Costs	\$0	\$0	\$0	\$0	N/A
<b>Salaries, Wages and Benefits</b>					
FT Wages/Benefits	\$5,004	\$9,300	\$350	\$9,650	4%
<b>Expenditures Total</b>	<b>\$5,004</b>	<b>\$9,300</b>	<b>\$350</b>	<b>\$9,650</b>	<b>4%</b>
<b>Revenues</b>					
<b>Grants</b>					
Source Protection Municipal Implementation Fund	\$0	\$0	\$0	\$0	N/A
<b>Revenues Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>Grand Total</b>	<b>\$657,414</b>	<b>\$2,162,724</b>	<b>\$867,083</b>	<b>\$3,029,807</b>	<b>29%</b>

**Report FIN-2020-018 - Fourth Quarter Financial Report - 2019**  
**Schedule B - Expense and Revenue Summary**

Department	Current Qtr	YTD Actuals	\$ Budget	2019 Budget	%	2018 -
	Actuals		Remaining		Remaining	Fourth
						Remaining
<b>Expenditures</b>						
Administration	\$128,353	\$507,020	\$115,787	\$622,807	19%	-5%
Building	\$173,823	\$589,577	\$88,989	\$678,567	13%	3%
By-law	\$15,465	\$59,242	\$19,993	\$79,234	25%	39%
Corporate	\$3,388	\$180,186	\$12,031	\$192,217	6%	8%
Council	\$31,686	\$127,218	\$11,773	\$138,992	8%	11%
Elections	\$0	\$1,569	-\$19	\$1,550	-1%	9%
Finance	\$125,529	\$542,388	-\$9,767	\$532,621	-2%	-1%
Fire and Rescue	\$220,358	\$774,110	-\$73,136	\$700,975	-10%	-10%
Heritage Committee	\$1,986	\$2,882	\$2,033	\$4,915	41%	77%
Library	\$1,798	\$6,569	\$31	\$6,600	0%	-7%
ORC	\$47,335	\$172,989	\$17,161	\$190,150	9%	7%
Parks	\$30,101	\$110,654	\$4,868	\$115,522	4%	-6%
PCC	\$25,409	\$96,861	\$16,399	\$113,260	14%	16%
PDAC	\$4,156	\$4,342	\$1,718	\$6,060	28%	35%
Planning	\$57,079	\$190,417	-\$2,621	\$187,797	-1%	4%
Public Works	\$329,261	\$1,318,219	-\$23,634	\$1,294,584	-2%	-2%
Recreation Committee	\$2,565	\$2,565	-\$19	\$2,546	-1%	65%
Source Water Protection	\$5,004	\$9,300	\$350	\$9,650	4%	66%
Municipal Office	\$23,340	\$67,818	\$1,173	\$68,991	2%	9%
<b>Expenditures Total</b>	<b>\$1,226,637</b>	<b>\$4,763,927</b>	<b>\$183,109</b>	<b>\$4,947,035</b>	<b>4%</b>	<b>1%</b>



**Report FIN-2020-018 - Fourth Quarter Financial Report - 2019**  
**Schedule B - Expense and Revenue Summary**

Department	Current Qtr Actuals	YTD Actuals	\$ Budget Remaining	2019 Budget	% Remaining	2018 - Fourth Quarter % Remaining
<b>Revenues</b>						
Administration	-\$1,672	-\$21,057	\$5,157	-\$15,900	-32%	-2%
Building	-\$67,813	-\$478,643	\$39,773	-\$438,870	-9%	-25%
By-law	-\$9,011	-\$54,202	\$27,091	-\$27,111	-100%	-14%
Corporate	-\$294,517	-\$1,529,025	\$474,122	-\$1,054,903	-45%	-10%
Elections	\$0	\$0	\$0	\$0	N/A	0%
Finance	-\$11,034	-\$42,469	\$1,309	-\$41,160	-3%	-50%
Fire and Rescue	-\$79,417	-\$156,288	\$44,724	-\$111,564	-40%	-18%
Library	-\$3,002	-\$3,002	\$2	-\$3,000	0%	3%
ORC	-\$9,347	-\$61,066	\$10,216	-\$50,850	-20%	-1%
Parks	-\$401	-\$9,338	\$1,038	-\$8,300	-13%	6%
PCC	-\$26,744	-\$81,636	\$16,154	-\$65,481	-25%	-17%
Planning	-\$44,080	-\$140,417	\$66,490	-\$73,927	-90%	-32%
Public Works	-\$1,855	-\$3,730	-\$1,735	-\$5,465	32%	-28%
Source Water Protection	\$0	\$0	\$0	\$0	N/A	0%
Municipal Office	-\$20,329	-\$20,329	-\$368	-\$20,697	2%	9%
<b>Revenues Total</b>	<b>-\$569,223</b>	<b>-\$2,601,203</b>	<b>\$683,974</b>	<b>-\$1,917,228</b>	<b>-36%</b>	<b>-15%</b>
<b>Grand Total</b>	<b>\$657,414</b>	<b>\$2,162,724</b>	<b>\$867,083</b>	<b>\$3,029,807</b>	<b>29%</b>	<b>11%</b>

**Report FIN-2020-018 - Fourth Quarter Financial Report - 2019**  
**Schedule C - Other Financial Data**

	31-Jan-19	31-Jan-18	28-Feb-19	28-Feb-18	31-Mar-19	31-Mar-18	30-Apr-19	30-Apr-18	31-May-19	31-May-18	30-Jun-19	30-Jun-18
<b>Total Taxes Billed</b>	\$0	\$0	\$6,057,670	\$5,855,881	\$6,057,670	\$5,855,881	\$12,113,745	\$11,710,136	\$12,113,745	\$11,710,136	\$12,113,745	\$11,710,136
<b>In-year Township Tax Adjustments</b>												
<i>Taxes Written Off</i>	-\$4,552	-\$5,442	-\$4,552	-\$5,442	-\$4,895	-\$8,532	-\$4,895	-\$8,651	-\$4,895	-\$8,651	-\$9,369	-\$18,568
<i>Supplemental Billings</i>	\$396	\$0	\$396	\$0	\$396	\$142	\$396	\$0	\$396	\$0	\$58,099	\$26,041
<b>Net Taxes Billed</b>	-\$4,156	-\$5,442	\$6,053,514	\$5,850,439	\$6,053,172	\$5,847,491	\$12,109,247	\$11,701,485	\$12,109,247	\$11,701,485	\$12,162,475	\$11,717,609

<b>Total Outstanding Taxes &amp; Interest</b>	\$837,013	\$793,443	\$1,664,986	\$1,482,774	\$677,034	\$646,165	\$2,353,757	\$2,192,899	\$1,659,917	\$1,396,999	\$1,132,502	\$837,392
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**Bank and Interest Summary**

<b>General Bank Balance</b>	\$2,194,953	\$4,163,015	\$7,792,953	\$9,408,488	\$3,768,809	\$4,707,399	\$7,751,812	\$8,863,416	\$8,200,106	\$8,461,876	\$2,937,935	\$3,443,032
<b>General Interest Earned to Date</b>	-\$8,057	-\$6,552	-\$12,169	-\$11,578	-\$17,493	-\$21,506	-\$31,016	-\$33,556	-\$38,588	-\$40,536	-\$52,495	-\$52,083

	31-Jul-19	31-Jul-18	31-Aug-19	31-Aug-18	30-Sep-19	30-Sep-18	31-Oct-19	31-Oct-18	30-Nov-19	30-Nov-18	31-Dec-19	31-Dec-18
<b>Total Taxes Billed</b>	\$12,113,745	\$11,710,136	\$18,486,458	\$17,854,803	\$18,486,458	\$17,854,803	\$24,861,658	\$24,002,824	\$24,861,658	\$24,002,824	\$24,861,658	\$24,002,824
<b>In-year Township Tax Adjustments</b>												
<i>Taxes Written Off</i>	-\$9,369	-\$18,568	-\$9,581	-\$21,043	-\$9,581	-\$22,187	-\$9,581	-\$22,599	-\$12,969	-\$24,852	-\$12,969	-\$24,852
<i>Supplemental Billings</i>	\$58,099	\$26,183	\$58,099	\$27,979	\$58,099	\$37,135	\$72,603	\$54,971	\$84,554	\$56,668	\$84,554	\$56,668
<b>Net Taxes Billed</b>	\$12,162,475	\$11,717,751	\$18,534,976	\$17,861,739	\$18,534,976	\$17,869,751	\$24,924,680	\$24,035,196	\$24,933,243	\$24,034,640	\$24,933,243	\$24,034,640

<b>Total Outstanding Taxes &amp; Interest</b>	\$707,994	\$537,561	\$1,529,608	\$1,581,453	\$460,551	\$515,423	\$2,115,545	\$2,235,443	\$1,395,279	\$1,429,954	\$1,162,324	\$1,169,553
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**Bank and Interest Summary**

<b>General Bank Balance</b>	\$3,494,008	\$1,858,855	\$7,875,846	\$6,915,949	\$4,120,372	\$2,539,236	\$8,928,113	\$7,042,754	\$9,601,404	\$7,750,186	\$3,344,289	\$2,342,180
<b>General Interest Earned to Date</b>	-\$65,341	-\$62,659	-\$71,020	-\$67,007	-\$78,345	-\$71,643	-\$91,194	-\$81,866	-\$100,021	-\$87,302	-\$169,859	-\$131,548



## **REPORT FIN-2020-019**

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TO: Mayor and Members of Council

FROM: Mary Hasan, Director of Finance/Treasurer

MEETING DATE: May 20, 2020

SUBJECT: First Quarter Financial Report – 2020  
File: F05 – FIN

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### **RECOMMENDATIONS**

**THAT Report FIN-2020-019 regarding the First Quarter Financial Report – 2020 be received.**

#### **Background**

Council receives a summary of the Township finances on a quarterly basis.

#### **Purpose**

The purpose of this report is to provide Council a summary of the Township finances for the First Quarter of 2020 (January, February, March).

#### **Financial Implications**

Discussed throughout the Report and within the Schedules attached to the Report.

#### **Applicable Legislation and Requirements**

None

#### **Attachments**

Schedule A – Departmental Detail  
Schedule B – Expense and Revenue Summary  
Schedule C – Other Financial Data

**Report FIN-2020-019 - First Quarter Financial Report - 2020**  
**Schedule A - Departmental Detail**

	Current Quarter Actuals	YTD Actuals	\$ Budget Remaining	2020 Budget	% Remaining
<b>Building</b>					
<b>Building</b>					
<b>Expenditures</b>					
<b>Building Maintenance</b>					
Municipal Office Costs Recovered from Building Department	\$0	\$0	\$20,811	\$20,811	100%
<b>Contract Services/Professional Fees</b>					
Contract Services	\$7,077	\$7,077	\$15,041	\$22,118	68%
Professional Fees - Audit	\$0	\$0	\$6,000	\$6,000	100%
Professional Fees - Engineering	\$24,389	\$24,389	\$220,531	\$244,920	90%
Professional Fees-Legal	\$335	\$335	\$19,665	\$20,000	98%
<b>Materials and Supplies</b>					
Advertising	\$0	\$0	\$1,560	\$1,560	100%
Clothing, Safety Allowance	\$0	\$0	\$720	\$720	100%
<b>Office Equipment and Supplies</b>					
Computer Software & Hardware	\$0	\$0	\$250	\$250	100%
Office Supplies	\$341	\$341	\$4,659	\$5,000	93%
<b>Professional Development</b>					
Employee Travel - Accomodations	\$0	\$0	\$1,500	\$1,500	100%
Employee Travel - Meals	\$0	\$0	\$500	\$500	100%
Membership and Subscription Fees	\$424	\$424	\$2,665	\$3,089	86%
Professional Development	\$1,193	\$1,193	\$12,157	\$13,350	91%
<b>Salaries, Wages and Benefits</b>					
FT Benefits	\$8,032	\$8,032	\$34,556	\$42,588	81%
FT Wages	\$41,043	\$41,043	\$196,240	\$237,282	83%
Manulife Benefits	\$5,167	\$5,167	\$23,560	\$28,728	82%
OT Wages	\$0	\$0	\$500	\$500	100%
PT Benefits	\$31	\$31	\$184	\$215	86%
PT Wages	\$374	\$374	\$1,905	\$2,280	84%
WSIB	\$1,448	\$1,448	\$5,574	\$7,021	79%
<b>Utilities</b>					
Communication(phone, fax, intern)	\$393	\$393	\$1,802	\$2,195	82%
Emergency Management	\$116	\$116	\$433	\$550	79%

**Report FIN-2020-019 - First Quarter Financial Report - 2020**  
**Schedule A - Departmental Detail**

	Current Quarter Actuals	YTD Actuals	\$ Budget Remaining	2020 Budget	% Remaining
Fuel	\$0	\$0	\$1,500	\$1,500	100%
Insurance	\$7,075	\$7,075	\$15,719	\$22,794	69%
Postage	\$617	\$617	\$2,383	\$3,000	79%
Service Charges	\$799	\$799	\$2,701	\$3,500	77%
<b>Vehicles and Equipment</b>					
Mileage	\$0	\$0	\$1,000	\$1,000	100%
Vehicle Maintenance	\$0	\$0	\$600	\$600	100%
Vehicle Plates	\$0	\$0	\$120	\$120	100%
<b>Expenditures Total</b>	<b>\$98,855</b>	<b>\$98,855</b>	<b>\$594,836</b>	<b>\$693,691</b>	<b>86%</b>
<b>Revenues</b>					
<b>Permits &amp; Other Development Fees</b>					
Revision to a Permit	-\$1,272	-\$1,272	-\$4,134	-\$5,406	76%
Transfer of Permit	\$0	\$0	-\$159	-\$159	100%
<b>Recoveries</b>					
Other Recoveries	\$0	\$0	-\$500	-\$500	100%
<b>User Fees, Licenses and Fines</b>					
Alternative Solution Application	\$0	\$0	-\$510	-\$510	100%
Demolition Permits	-\$159	-\$159	-\$1,590	-\$1,749	91%
Designated Structures Permit	\$0	\$0	-\$2,496	-\$2,496	100%
Farm Building Permits	-\$336	-\$336	-\$9,664	-\$10,000	97%
Institutional, Commercial & Industrial Building Permits	-\$261	-\$261	-\$39,739	-\$40,000	99%
Occupancy Permits	-\$954	-\$954	-\$6,201	-\$7,155	87%
Online Service Fee	-\$165	-\$165	-\$835	-\$1,000	84%
Re-inspection fees	\$0	\$0	-\$318	-\$318	100%
Reproduction of Drawings Fees	-\$102	-\$102	-\$51	-\$153	33%
Residential Building Permits	-\$54,802	-\$54,802	-\$281,798	-\$336,600	84%
Septic System Permit - Alter	-\$954	-\$954	-\$954	-\$1,908	50%
Septic System Permit - New	-\$3,816	-\$3,816	-\$27,348	-\$31,164	88%
Sign Permits	\$0	\$0	-\$795	-\$795	100%
Tent or Marquee Fee	\$0	\$0	-\$1,065	-\$1,065	100%
<b>Revenues Total</b>	<b>-\$62,822</b>	<b>-\$62,822</b>	<b>-\$378,156</b>	<b>-\$440,978</b>	<b>86%</b>

**Report FIN-2020-019 - First Quarter Financial Report - 2020**  
**Schedule A - Departmental Detail**

	Current Quarter Actuals	YTD Actuals	\$ Budget Remaining	2020 Budget	% Remaining
By-law					
<b>By-law</b>					
<b>Expenditures</b>					
<b>Contract Services/Professional Fees</b>					
Contract Services	\$845	\$845	\$9,955	\$10,800	92%
Livestock Loss	\$280	\$280	\$1,220	\$1,500	81%
Professional Fees - Engineering & Environmental	\$326	\$326	\$16,954	\$17,280	98%
Professional Fees - Legal	\$3,344	\$3,344	\$16,656	\$20,000	83%
<b>Materials and Supplies</b>					
Advertising	\$0	\$0	\$1,500	\$1,500	100%
Clothing, Safety Allowance	\$0	\$0	\$85	\$85	100%
Dog Tags	\$0	\$0	\$250	\$250	100%
Signage	\$102	\$102	\$1,298	\$1,400	93%
<b>Office Equipment and Supplies</b>					
Office Supplies	\$55	\$55	\$95	\$150	64%
<b>Professional Development</b>					
Employee Travel - Accomodations	\$0	\$0	\$250	\$250	100%
Employee Travel - Meals	\$0	\$0	\$50	\$50	100%
Professional Development	\$0	\$0	\$1,200	\$1,200	100%
<b>Salaries, Wages and Benefits</b>					
PT Wage Related Expenses	\$280	\$280	\$1,651	\$1,931	86%
PT Wages	\$3,258	\$3,258	\$17,961	\$21,219	85%
WSIB	\$115	\$115	\$500	\$616	81%
<b>Vehicles and Equipment</b>					
Mileage	\$0	\$0	\$150	\$150	100%
<b>Expenditures Total</b>	<b>\$8,605</b>	<b>\$8,605</b>	<b>\$69,776</b>	<b>\$78,381</b>	<b>89%</b>
<b>Revenues</b>					
<b>Recoveries</b>					
Ontario Wildlife Damage Compensation	-\$310	-\$310	-\$1,190	-\$1,500	79%
Other Recoveries	\$0	\$0	-\$500	-\$500	100%
<b>User Fees, Licenses and Fines</b>					
Dog Tags and Kennel Licences	-\$6,853	-\$6,853	-\$4,148	-\$11,000	38%

**Report FIN-2020-019 - First Quarter Financial Report - 2020**  
**Schedule A - Departmental Detail**

	Current Quarter Actuals	YTD Actuals	\$ Budget Remaining	2020 Budget	% Remaining
Engineering, Environmental and Legal Fees Recovered	-\$1,247	-\$1,247	-\$3,753	-\$5,000	75%
Fence Viewer's Application	\$0	\$0	\$0	\$0	N/A
Filming Permit Fee	\$0	\$0	-\$510	-\$510	100%
Guelph Humane Society Fees	-\$61	-\$61	\$61	\$0	N/A
Inspection Permit - LCBO	\$0	\$0	-\$159	-\$159	100%
Lottery Licences	-\$278	-\$278	-\$222	-\$500	44%
Municipal addressing signs	-\$204	-\$204	-\$1,571	-\$1,775	89%
Pool Enclosure Permit	-\$219	-\$219	-\$3,066	-\$3,285	93%
Property Standards Appeal Fee	\$0	\$0	-\$260	-\$260	100%
Septic Compliance Letter	-\$230	-\$230	-\$459	-\$689	67%
Sign Permits	\$0	\$0	-\$102	-\$102	100%
Site Alteration Agreement	\$0	\$0	-\$500	-\$500	100%
Special Occasion Permit Letters	\$0	\$0	-\$77	-\$77	100%
<b>Revenues Total</b>	<b>-\$9,400</b>	<b>-\$9,400</b>	<b>-\$16,456</b>	<b>-\$25,856</b>	<b>64%</b>

**Report FIN-2020-019 - First Quarter Financial Report - 2020**  
**Schedule A - Departmental Detail**

	Current Quarter Actuals	YTD Actuals	\$ Budget Remaining	2020 Budget	% Remaining
Fire and Rescue					
<b>Fire and Rescue</b>					
<b>Expenditures</b>					
<b>Contract Services/Professional Fees</b>					
Contract Services	\$40,945	\$40,945	\$52,856	\$93,801	56%
<b>Materials and Supplies</b>					
Advertising	\$656	\$656	\$344	\$1,000	34%
Clothing, Safety Allowance	\$2,522	\$2,522	\$14,028	\$16,550	85%
Oxygen & Medical Supplies	\$1,317	\$1,317	\$1,783	\$3,100	58%
Public Education	\$511	\$511	\$3,289	\$3,800	87%
<b>Office Equipment and Supplies</b>					
Office Supplies	\$72	\$72	\$2,928	\$3,000	98%
<b>Professional Development</b>					
Employee Travel - Accomodations	\$0	\$0	\$2,600	\$2,600	100%
Employee Travel - Meals	-\$44	-\$44	\$1,044	\$1,000	104%
Membership and Subscription Fees	\$759	\$759	\$4,133	\$4,892	84%
Professional Development	\$5,211	\$5,211	\$18,894	\$24,105	78%
<b>Salaries, Wages and Benefits</b>					
Group Benefits	\$9,578	\$9,578	\$7,653	\$17,231	44%
PT Benefits - Fire Dept	\$5,759	\$5,759	\$38,497	\$44,256	87%
PT Wages - Fire Dept	\$93,660	\$93,660	\$321,349	\$415,009	77%
WSIB	\$3,005	\$3,005	\$9,445	\$12,450	76%
<b>Utilities</b>					
Communication(phone, fax, intern)	\$839	\$839	\$5,465	\$6,304	87%
Fuel	\$0	\$0	\$14,400	\$14,400	100%
Insurance	\$6,481	\$6,481	\$17,377	\$23,858	73%
<b>Vehicles and Equipment</b>					
Equipment Maintenance & Supplies	\$1,504	\$1,504	\$23,496	\$25,000	94%
Mileage	\$111	\$111	\$3,889	\$4,000	97%
Permits	\$481	\$481	\$4	\$485	1%
Vehicle Maintenance	\$3,126	\$3,126	\$22,874	\$26,000	88%
Vehicle Plates	\$0	\$0	\$265	\$265	100%



**Report FIN-2020-019 - First Quarter Financial Report - 2020**  
**Schedule A - Departmental Detail**

	Current Quarter Actuals	YTD Actuals	\$ Budget Remaining	2020 Budget	% Remaining
<b>Expenditures Total</b>	<b>\$176,493</b>	<b>\$176,493</b>	<b>\$566,613</b>	<b>\$743,106</b>	<b>76%</b>
<b>Revenues</b>					
<b>Grants</b>					
Donations	\$0	\$0	\$0	\$0	N/A
<b>Recoveries</b>					
Other Recoveries	\$14	\$14	-\$9,451	-\$9,437	100%
<b>User Fees, Licenses and Fines</b>					
Boarding up or Barricading	\$0	\$0	\$0	\$0	N/A
Burning Permit Violations	\$465	\$465	-\$1,896	-\$1,431	133%
Carbon Monoxide Alarms and Smoke Alarms	\$0	\$0	-\$245	-\$245	100%
Fire Alarm False Alarm Calls	\$0	\$0	\$0	\$0	N/A
Fire Extinguisher Training	\$0	\$0	-\$505	-\$505	100%
Fire Safety Plan Review	\$0	\$0	-\$244	-\$244	100%
Fireworks Permits	\$0	\$0	-\$204	-\$204	100%
Information/Fire Reports	-\$77	-\$77	-\$383	-\$459	83%
Inspections	\$0	\$0	\$0	\$0	N/A
Key Boxes	\$0	\$0	-\$102	-\$102	100%
Motor Vehicle Emergency Responses	\$7,739	\$7,739	-\$99,539	-\$91,800	108%
Occupancy Load	\$0	\$0	\$0	\$0	N/A
Open Burning Permit and Inspection	-\$7,526	-\$7,526	-\$7,774	-\$15,300	51%
Post Fire Watch	\$0	\$0	\$0	\$0	N/A
Water Tank Locks	\$0	\$0	-\$54	-\$54	100%
<b>Revenues Total</b>	<b>\$615</b>	<b>\$615</b>	<b>-\$120,396</b>	<b>-\$119,781</b>	<b>101%</b>

**Report FIN-2020-019 - First Quarter Financial Report - 2020**  
**Schedule A - Departmental Detail**

	Current Quarter Actuals	YTD Actuals	\$ Budget Remaining	2020 Budget	% Remaining
General Government					
<b>Administration</b>					
<b>Expenditures</b>					
<b>Contract Services/Professional Fees</b>					
Contract Services	\$0	\$0	\$7,000	\$7,000	100%
Professional Fees - Engineering & Environmental	\$1,224	\$1,224	\$54,416	\$55,640	98%
Professional Fees - Legal	\$3,326	\$3,326	\$20,174	\$23,500	86%
<b>Materials and Supplies</b>					
Advertising	\$0	\$0	\$2,250	\$2,250	100%
Events and Other	\$369	\$369	\$10,906	\$11,275	97%
Water Monitoring	\$0	\$0	\$3,500	\$3,500	100%
<b>Office Equipment and Supplies</b>					
Office Supplies & Equipment	\$526	\$526	\$674	\$1,200	56%
<b>Professional Development</b>					
Employee Travel - Accom/Parking	\$0	\$0	\$1,200	\$1,200	100%
Employee Travel - Air Fare	\$0	\$0	\$500	\$500	100%
Employee Travel - Meals	\$0	\$0	\$200	\$200	100%
Membership and Subscription Fees	\$3,768	\$3,768	\$7,102	\$10,871	65%
Professional Development	-\$140	-\$140	\$30,548	\$30,408	100%
<b>Salaries, Wages and Benefits</b>					
FT Benefits	\$10,927	\$10,927	\$40,239	\$51,167	79%
FT Wages	\$54,058	\$54,058	\$237,749	\$291,808	81%
Manulife Benefits	\$5,299	\$5,299	\$23,553	\$28,853	82%
OT Wages	\$0	\$0	\$500	\$500	100%
PT Benefits	\$0	\$0	\$400	\$400	100%
PT Wages	\$0	\$0	\$4,252	\$4,252	100%
WSIB	\$1,943	\$1,943	\$5,611	\$7,554	74%
<b>Utilities</b>					
Communication (phone, fax, intern)	\$251	\$251	\$1,585	\$1,836	86%
Insurance	\$18,976	\$18,976	\$53,446	\$72,423	74%
<b>Vehicles and Equipment</b>					
Mileage	\$0	\$0	\$2,000	\$2,000	100%

**Report FIN-2020-019 - First Quarter Financial Report - 2020**  
**Schedule A - Departmental Detail**

	Current Quarter Actuals	YTD Actuals	\$ Budget Remaining	2020 Budget	% Remaining
<b>Expenditures Total</b>	<b>\$100,529</b>	<b>\$100,529</b>	<b>\$507,806</b>	<b>\$608,335</b>	<b>83%</b>
<b>Revenues</b>					
<b>Grants</b>					
Ontario Cannabis Legalization Implementation Fund	\$0	\$0	\$0	\$0	N/A
<b>Recoveries</b>					
Engineering and Environmental Fees Recovered	\$0	\$0	-\$2,500	-\$2,500	100%
Nestle Agreement	\$0	\$0	-\$500	-\$500	100%
Other Recoveries	\$0	\$0	-\$500	-\$500	100%
Recoveries from Staff Events	-\$16	-\$16	-\$1,284	-\$1,300	99%
<b>User Fees, Licenses and Fines</b>					
Signature of Commissioner and FOI Requests	-\$302	-\$302	-\$999	-\$1,300	77%
<b>Revenues Total</b>	<b>-\$317</b>	<b>-\$317</b>	<b>-\$5,783</b>	<b>-\$6,100</b>	<b>95%</b>

**Report FIN-2020-019 - First Quarter Financial Report - 2020**

**Schedule A - Departmental Detail**

	Current Quarter Actuals	YTD Actuals	\$ Budget Remaining	2020 Budget	% Remaining
<b>Corporate</b>					
<b>Expenditures</b>					
<b>Contract Services/Professional Fees</b>					
Conservation Authorities Levy Payment	\$39,147	\$39,147	\$130,295	\$169,442	77%
<b>Writeoffs</b>					
Taxes written off (Twp share only)	\$7,360	\$7,360	\$17,640	\$25,000	71%
<b>Expenditures Total</b>	<b>\$46,507</b>	<b>\$46,507</b>	<b>\$147,935</b>	<b>\$194,442</b>	<b>76%</b>
<b>Revenues</b>					
<b>Grants</b>					
OMPF	-\$104,350	-\$104,350	-\$313,050	-\$417,400	75%
<b>Payments-in-Lieu of Taxes and Other Levies</b>					
City of Guelph	\$0	\$0	-\$37,744	-\$37,744	100%
CN Railway	\$0	\$0	-\$1,316	-\$1,316	100%
CP Railway	\$0	\$0	-\$7,854	-\$7,854	100%
Grant Guelph Junction Railway	\$0	\$0	-\$5,330	-\$5,330	100%
Greater Toronto Transit	\$0	\$0	-\$11,025	-\$11,025	100%
Host Kilmer (Service Ontario)	\$0	\$0	-\$29,951	-\$29,951	100%
Hydro One	\$0	\$0	-\$8,672	-\$8,672	100%
Mun Tax Assistance	\$0	\$0	-\$25,819	-\$25,819	100%
Ontario Hydro	\$0	\$0	-\$12,147	-\$12,147	100%
Provincial Aggregate Levy	\$0	\$0	-\$468,000	-\$468,000	100%
Puslinch Landfill	\$0	\$0	-\$8,746	-\$8,746	100%
University of Guelph	\$0	\$0	-\$707	-\$707	100%
<b>Penalties and Interest</b>					
Interest - Tax Arrears	-\$28,985	-\$28,985	-\$59,968	-\$88,953	67%
Interest on Cash and Equivalentents	-\$21,827	-\$21,827	-\$68,265	-\$90,092	76%
Penalties - Property Taxes	-\$8,891	-\$8,891	-\$79,207	-\$88,098	90%
<b>Property Taxes</b>					
Supplemental Billings	-\$1,160	-\$1,160	-\$63,840	-\$65,000	98%
<b>User Fees, Licenses and Fines</b>					
Other Revenues	-\$66	-\$66	-\$434	-\$500	87%
<b>Revenues Total</b>	<b>-\$165,279</b>	<b>-\$165,279</b>	<b>-\$1,202,075</b>	<b>-\$1,367,354</b>	<b>88%</b>

**Report FIN-2020-019 - First Quarter Financial Report - 2020**  
**Schedule A - Departmental Detail**

	Current Quarter Actuals	YTD Actuals	\$ Budget Remaining	2020 Budget	% Remaining
<b>Council</b>					
<b>Expenditures</b>					
<b>Office Equipment and Supplies</b>					
Office Supplies & Equipment	\$70	\$70	\$180	\$250	72%
<b>Professional Development</b>					
Membership Fees & Subscriptions	\$0	\$0	\$150	\$150	100%
Professional Development	\$1,425	\$1,425	\$1,775	\$3,200	55%
Travel - Accom/Parking	\$860	\$860	\$3,140	\$4,000	79%
Travel - Air Fare	\$0	\$0	\$500	\$500	100%
Travel - Meals	\$0	\$0	\$300	\$300	100%
<b>Salaries, Wages and Benefits</b>					
Benefits	\$1,612	\$1,612	\$5,673	\$7,285	78%
Manulife Benefits	\$5,850	\$5,850	\$17,784	\$23,634	75%
Wages	\$23,897	\$23,897	\$77,286	\$101,183	76%
<b>Vehicles and Equipment</b>					
Mileage	\$165	\$165	\$835	\$1,000	83%
<b>Expenditures Total</b>	<b>\$33,879</b>	<b>\$33,879</b>	<b>\$107,624</b>	<b>\$141,503</b>	<b>76%</b>

**Report FIN-2020-019 - First Quarter Financial Report - 2020**  
**Schedule A - Departmental Detail**

	Current Quarter Actuals	YTD Actuals	\$ Budget Remaining	2020 Budget	% Remaining
<b>Elections</b>					
<b>Expenditures</b>					
<b>Contract Services/Professional Fees</b>					
Professional Fees - Audit	\$0	\$0	\$0	\$0	N/A
Contract Services	\$1,476	\$1,476	\$0	\$1,476	0%
<b>Materials and Supplies</b>					
Advertising	\$0	\$0	\$0	\$0	N/A
Signage	\$0	\$0	\$0	\$0	N/A
<b>Office Equipment and Supplies</b>					
Office Supplies & Equipment	\$0	\$0	\$0	\$0	N/A
<b>Professional Development</b>					
Professional Development	\$0	\$0	\$0	\$0	N/A
<b>Salaries, Wages and Benefits</b>					
Per Diems	\$0	\$0	\$0	\$0	N/A
<b>Utilities</b>					
Communication (Phone, Fax, Internet)	\$0	\$0	\$0	\$0	N/A
Postage	\$0	\$0	\$0	\$0	N/A
<b>Expenditures Total</b>	<b>\$1,476</b>	<b>\$1,476</b>	<b>\$0</b>	<b>\$1,476</b>	<b>0%</b>
<b>Revenues</b>					
<b>Recoveries</b>					
Election - Other Recoveries	\$0	\$0	\$0	\$0	N/A
<b>User Fees, Licenses and Fines</b>					
Nomination Fees	\$0	\$0	\$0	\$0	N/A
<b>Revenues Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

**Report FIN-2020-019 - First Quarter Financial Report - 2020**  
**Schedule A - Departmental Detail**

	Current Quarter Actuals	YTD Actuals	\$ Budget Remaining	2020 Budget	% Remaining
<b>Finance</b>					
<b>Expenditures</b>					
<b>Community Grants</b>					
Community Grants	\$37,360	\$37,360	\$180	\$37,540	0%
<b>Contract Services/Professional Fees</b>					
Contract Services	\$13,682	\$13,682	\$27,849	\$41,532	67%
Environmental Service - Garbage Bags	\$6,644	\$6,644	\$10,856	\$17,500	62%
Professional Fees - Audit	\$0	\$0	\$14,000	\$14,000	100%
<b>Debt - Penalties and Interest</b>					
Debt Interest Repayment	\$0	\$0	\$0	\$0	N/A
Principal Repayment	\$0	\$0	\$0	\$0	N/A
<b>Materials and Supplies</b>					
Advertising	\$3,976	\$3,976	\$3,694	\$7,670	48%
<b>Office Equipment and Supplies</b>					
Computer Software & Hardware Operational Upgrades/Support from IT Con	\$0	\$0	\$500	\$500	100%
Office Supplies	\$1,808	\$1,808	\$4,192	\$6,000	70%
<b>Professional Development</b>					
Employee Travel - Accomodations	\$0	\$0	\$400	\$400	100%
Employee Travel - Meals	\$0	\$0	\$150	\$150	100%
Membership and Subscription Fees	\$1,007	\$1,007	\$1,418	\$2,425	58%
Professional Development	\$371	\$371	\$6,383	\$6,754	95%
<b>Salaries, Wages and Benefits</b>					
FT Benefits	\$12,617	\$12,617	\$40,569	\$53,186	76%
FT Wages	\$68,641	\$68,641	\$233,274	\$301,914	77%
Manulife Benefits	\$10,749	\$10,749	\$23,889	\$34,638	69%
OT Wages	\$0	\$0	\$500	\$500	100%
WSIB Benefits	\$2,415	\$2,415	\$6,063	\$8,478	72%
<b>Utilities</b>					
Bank Service Charges	\$1,864	\$1,864	\$6,136	\$8,000	77%
Communication (phone, fax, internet)	\$360	\$360	\$3,131	\$3,491	90%
Emergency Management	\$272	\$272	\$1,010	\$1,282	79%
Postage	\$3,422	\$3,422	\$6,578	\$10,000	66%

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**Schedule A - Departmental Detail**

	Current Quarter Actuals	YTD Actuals	\$ Budget Remaining	2020 Budget	% Remaining
<b>Vehicles and Equipment</b>					
Mileage	\$0	\$0	\$1,000	\$1,000	100%
<b>Writeoffs</b>					
Other written off (non collectible inv's)	\$0	\$0	\$0	\$0	N/A
<b>Expenditures Total</b>	<b>\$165,188</b>	<b>\$165,188</b>	<b>\$391,772</b>	<b>\$556,960</b>	<b>70%</b>
<b>Revenues</b>					
<b>Recoveries</b>					
Advertising, Legal, and Realtax Fees Recovered	-\$3,867	-\$3,867	-\$1,133	-\$5,000	23%
Other Recoveries	\$0	\$0	-\$6,500	-\$6,500	100%
<b>User Fees, Licenses and Fines</b>					
Garbage bags	-\$4,860	-\$4,860	-\$12,640	-\$17,500	72%
NSF Fees	-\$200	-\$200	-\$440	-\$640	69%
Tax Certificates	-\$1,380	-\$1,380	-\$6,840	-\$8,220	83%
Online Service Fee	-\$165	-\$165	-\$835	-\$1,000	84%
<b>Revenues Total</b>	<b>-\$10,472</b>	<b>-\$10,472</b>	<b>-\$28,388</b>	<b>-\$38,860</b>	<b>73%</b>



**Report FIN-2020-019 - First Quarter Financial Report - 2020**  
**Schedule A - Departmental Detail**

	Current Quarter Actuals	YTD Actuals	\$ Budget Remaining	2020 Budget	% Remaining
<b>Heritage Committee</b>					
<b>Expenditures</b>					
<b>Office Equipment and Supplies</b>					
Office Supplies & Equipment	\$47	\$47	\$53	\$100	53%
<b>Professional Development</b>					
Accomodations	\$0	\$0	\$1,000	\$1,000	100%
Meals	\$0	\$0	\$100	\$100	100%
Training	\$0	\$0	\$1,000	\$1,000	100%
<b>Salaries, Wages and Benefits</b>					
Per Diems	\$0	\$0	\$1,914	\$1,914	100%
<b>Vehicles and Equipment</b>					
Mileage	\$0	\$0	\$600	\$600	100%
<b>Expenditures Total</b>	<b>\$47</b>	<b>\$47</b>	<b>\$4,667</b>	<b>\$4,714</b>	<b>99%</b>

**Report FIN-2020-019 - First Quarter Financial Report - 2020**  
**Schedule A - Departmental Detail**

	Current Quarter Actuals	YTD Actuals	\$ Budget Remaining	2020 Budget	% Remaining
<b>Municipal Office</b>					
<b>Expenditures</b>					
<b>Building Maintenance</b>					
Cleaning, Maint & supplies for Bldg	\$5,956	\$5,956	\$20,495	\$26,451	77%
Outdoor Maintenance of Building	\$1,323	\$1,323	-\$23	\$1,300	-2%
<b>Contract Services/Professional Fees</b>					
Contract Services	\$1,276	\$1,276	\$2,544	\$3,820	67%
Water Protection	\$49	\$49	\$371	\$420	88%
<b>Office Equipment and Supplies</b>					
Kitchen Supplies and Equipment	\$1,314	\$1,314	\$2,086	\$3,400	61%
<b>Utilities</b>					
Heat	\$5,193	\$5,193	\$6,807	\$12,000	57%
Hydro	\$2,735	\$2,735	\$17,265	\$20,000	86%
Waste Removal	\$366	\$366	\$1,614	\$1,980	82%
<b>Expenditures Total</b>	<b>\$18,212</b>	<b>\$18,212</b>	<b>\$51,159</b>	<b>\$69,371</b>	<b>74%</b>
<b>Revenues</b>					
<b>Recoveries</b>					
Municipal Office Costs Recovered from Building Department	\$0	\$0	-\$20,811	-\$20,811	100%
<b>Revenues Total</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$20,811</b>	<b>-\$20,811</b>	<b>100%</b>

**Report FIN-2020-019 - First Quarter Financial Report - 2020**  
**Schedule A - Departmental Detail**

	Current Quarter Actuals	YTD Actuals	\$ Budget Remaining	2020 Budget	% Remaining
<b>PDAC</b>					
<b>Expenditures</b>					
<b>Office Equipment and Supplies</b>					
Office Supplies & Equipment	\$70	\$70	-\$20	\$50	-40%
<b>Professional Development</b>					
Training	\$0	\$0	\$1,500	\$1,500	100%
<b>Salaries, Wages and Benefits</b>					
Per Diems	\$0	\$0	\$4,466	\$4,466	100%
<b>Vehicles and Equipment</b>					
Mileage	\$0	\$0	\$150	\$150	100%
<b>Expenditures Total</b>	<b>\$70</b>	<b>\$70</b>	<b>\$6,096</b>	<b>\$6,166</b>	<b>99%</b>

**Report FIN-2020-019 - First Quarter Financial Report - 2020**  
**Schedule A - Departmental Detail**

	Current Quarter Actuals	YTD Actuals	\$ Budget Remaining	2020 Budget	% Remaining
<b>Recreation Committee</b>					
<b>Expenditures</b>					
<b>Salaries, Wages and Benefits</b>					
Per Diems	\$0	\$0	\$2,605	\$2,605	100%
<b>Expenditures Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,605</b>	<b>\$2,605</b>	<b>100%</b>

**Report FIN-2020-019 - First Quarter Financial Report - 2020**  
**Schedule A - Departmental Detail**

	Current Quarter Actuals	YTD Actuals	\$ Budget Remaining	2020 Budget	% Remaining
Parks and Recreation					
<b>Library</b>					
<b>Expenditures</b>					
<b>Utilities</b>					
Library Rent for Historical society	\$1,126	\$1,126	\$3,724	\$4,850	77%
Library Water Monitoring	\$176	\$176	\$1,574	\$1,750	90%
<b>Expenditures Total</b>	<b>\$1,302</b>	<b>\$1,302</b>	<b>\$5,298</b>	<b>\$6,600</b>	<b>80%</b>
<b>Revenues</b>					
<b>Recoveries</b>					
Library Costs Recovered from County	\$0	\$0	-\$3,000	-\$3,000	100%
<b>Revenues Total</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$3,000</b>	<b>-\$3,000</b>	<b>100%</b>

**Report FIN-2020-019 - First Quarter Financial Report - 2020**  
**Schedule A - Departmental Detail**

	Current Quarter Actuals	YTD Actuals	\$ Budget Remaining	2020 Budget	% Remaining
<b>ORC</b>					
<b>Expenditures</b>					
<b>Building Maintenance</b>					
Bldg-Cleaning, Maint,Supplies Exterior	\$197	\$197	\$7,803	\$8,000	98%
Bldg-Cleaning, Maint,Supplies Interior	\$1,361	\$1,361	\$4,639	\$6,000	77%
<b>Contract Services/Professional Fees</b>					
Contract Services	\$563	\$563	\$917	\$1,480	62%
Water Protection	\$17	\$17	\$683	\$700	98%
<b>Materials and Supplies</b>					
Advertising	\$0	\$0	\$500	\$500	100%
Clothing Safety Allowance	\$0	\$0	\$775	\$775	100%
Signage	\$0	\$0	\$100	\$100	100%
<b>Office Equipment and Supplies</b>					
Office Supplies	\$33	\$33	\$267	\$300	89%
<b>Professional Development</b>					
Employee Travel - Meals	\$0	\$0	\$100	\$100	100%
Membership and Subscription Fees	\$0	\$0	\$220	\$220	100%
Professional Development	\$0	\$0	\$1,000	\$1,000	100%
<b>Salaries, Wages and Benefits</b>					
FT Benefits - ORC	\$2,661	\$2,661	\$8,475	\$11,136	76%
FT Wages - ORC	\$14,127	\$14,127	\$47,129	\$61,256	77%
Manulife Benefits	\$696	\$696	\$6,350	\$7,045	90%
OT Wages - ORC	\$0	\$0	\$2,000	\$2,000	100%
PT Benefits - ORC	\$192	\$192	\$2,690	\$2,881	93%
PT Wages - ORC	\$4,100	\$4,100	\$26,513	\$30,613	87%
WSIB	\$672	\$672	\$2,144	\$2,816	76%
<b>Utilities</b>					
Communication(phone, fax, intern)	\$954	\$954	\$2,166	\$3,120	69%
Heat	\$2,368	\$2,368	\$3,132	\$5,500	57%
Hydro	\$14,329	\$14,329	\$15,671	\$30,000	52%
Insurance	\$2,376	\$2,376	\$6,698	\$9,074	74%
Waste Removal	\$297	\$297	\$1,263	\$1,560	81%

**Report FIN-2020-019 - First Quarter Financial Report - 2020**  
**Schedule A - Departmental Detail**

	Current Quarter Actuals	YTD Actuals	\$ Budget Remaining	2020 Budget	% Remaining
<b>Vehicles and Equipment</b>					
Equipment Maintenance & Supplies	\$923	\$923	\$5,947	\$6,870	87%
Mileage	\$0	\$0	\$100	\$100	100%
<b>Expenditures Total</b>	<b>\$45,868</b>	<b>\$45,868</b>	<b>\$147,279</b>	<b>\$193,147</b>	<b>76%</b>
<b>Revenues</b>					
<b>Recoveries</b>					
Other Recoveries	-\$412	-\$412	-\$88	-\$500	18%
<b>User Fees, Licenses and Fines</b>					
Arena Summer Rentals	\$0	\$0	-\$13,750	-\$13,750	100%
Gymnasium Rental	-\$5,906	-\$5,906	-\$14,094	-\$20,000	70%
Ice Rental - Non-Prime	-\$506	-\$506	\$506	\$0	N/A
Ice Rental - Prime	-\$23,537	-\$23,537	\$5,177	-\$18,360	-28%
Rink Board and Ball Diamond Advertising	-\$357	-\$357	\$0	-\$357	0%
<b>Revenues Total</b>	<b>-\$30,718</b>	<b>-\$30,718</b>	<b>-\$22,249</b>	<b>-\$52,967</b>	<b>42%</b>

**Report FIN-2020-019 - First Quarter Financial Report - 2020**  
**Schedule A - Departmental Detail**

	Current Quarter Actuals	YTD Actuals	\$ Budget Remaining	2020 Budget	% Remaining
<b>Parks</b>					
<b>Expenditures</b>					
<b>Contract Services/Professional Fees</b>					
Contract Services	\$0	\$0	\$5,160	\$5,160	100%
Water Protection	\$0	\$0	\$1,000	\$1,000	100%
<b>Materials and Supplies</b>					
Advertising	\$0	\$0	\$500	\$500	100%
Maintenance Grounds	\$0	\$0	\$10,000	\$10,000	100%
<b>Salaries, Wages and Benefits</b>					
FT Benefits - Parks	\$0	\$0	\$0	\$0	N/A
FT Wages - Parks	\$0	\$0	\$0	\$0	N/A
Manulife Benefits	\$0	\$0	\$0	\$0	N/A
OT Wages - Parks	\$0	\$0	\$0	\$0	N/A
PT Benefits - Parks	\$0	\$0	\$915	\$915	100%
PT Wages - Parks	\$0	\$0	\$9,719	\$9,719	100%
WSIB	\$0	\$0	\$292	\$292	100%
<b>Utilities</b>					
Fuel	\$0	\$0	\$2,200	\$2,200	100%
Hydro	\$335	\$335	\$3,065	\$3,400	90%
Insurance	\$1,999	\$1,999	\$5,337	\$7,335	73%
<b>Vehicles and Equipment</b>					
Equipment Maintenance and Supplies	\$41	\$41	\$1,439	\$1,480	97%
Mileage	\$0	\$0	\$0	\$0	N/A
Vehicle Maintenance	\$0	\$0	\$500	\$500	100%
<b>Expenditures Total</b>	<b>\$2,374</b>	<b>\$2,374</b>	<b>\$40,127</b>	<b>\$42,501</b>	<b>94%</b>
<b>Revenues</b>					
<b>User Fees, Licenses and Fines</b>					
Aberfoyle/Morrison Ball Park/ Morrison Meadows	-\$538	-\$538	-\$4,962	-\$5,500	90%
Horse Paddock Rental	\$0	\$0	-\$204	-\$204	100%
Picnic Shelter	\$0	\$0	-\$306	-\$306	100%
Soccer Field Rentals	\$0	\$0	-\$3,000	-\$3,000	100%
Sports Facility User Fees	\$0	\$0	-\$800	-\$800	100%



**Report FIN-2020-019 - First Quarter Financial Report - 2020**  
**Schedule A - Departmental Detail**

	Current Quarter Actuals	YTD Actuals	\$ Budget Remaining	2020 Budget	% Remaining
<b>Revenues Total</b>	<b>-\$538</b>	<b>-\$538</b>	<b>-\$9,272</b>	<b>-\$9,810</b>	<b>95%</b>
<b>PCC</b>					
<b>Expenditures</b>					
<b>Building Maintenance</b>					
Bldg-Cleaning, Maint,Supplies Interior	\$2,289	\$2,289	\$11,581	\$13,870	83%
Outdoor Maintenance of Building	\$0	\$0	\$1,200	\$1,200	100%
<b>Contract Services/Professional Fees</b>					
Contract Services	\$830	\$830	\$2,830	\$3,660	77%
Water Protection	\$162	\$162	\$4,938	\$5,100	97%
<b>Materials and Supplies</b>					
Advertising	\$0	\$0	\$2,000	\$2,000	100%
<b>Office Equipment and Supplies</b>					
Kitchen Supplies and Equipment	\$0	\$0	\$1,500	\$1,500	100%
Office Supplies	\$71	\$71	\$79	\$150	53%
<b>Professional Development</b>					
Employee Travel - Accomodations	\$0	\$0	\$450	\$450	100%
Employee Travel - Meals	\$0	\$0	\$150	\$150	100%
Membership and Subscription Fees	\$0	\$0	\$500	\$500	100%
Professional Development	\$0	\$0	\$0	\$0	N/A
<b>Salaries, Wages and Benefits</b>					
FT Benefits - Recreation	\$2,321	\$2,321	\$7,978	\$10,299	77%
FT Wages - Recreation	\$13,085	\$13,085	\$43,554	\$56,638	77%
Manulife Benefits - Recreation	\$1,947	\$1,947	\$5,844	\$7,791	75%
OT Wages - Recreation	\$19	\$19	\$1,981	\$2,000	99%
PT Benefits - Recreation	\$350	\$350	\$3,722	\$4,072	91%
PT Wages - Recreation	\$8,136	\$8,136	\$33,130	\$41,266	80%
WSIB	\$741	\$741	\$2,256	\$2,997	75%
<b>Utilities</b>					
Communication(phone, fax, intern)	\$777	\$777	\$2,223	\$3,000	74%
Fuel	\$0	\$0	\$500	\$500	100%
Heat	\$1,806	\$1,806	\$2,494	\$4,300	58%
Hydro	\$1,708	\$1,708	\$14,792	\$16,500	90%

**Report FIN-2020-019 - First Quarter Financial Report - 2020**  
**Schedule A - Departmental Detail**

	Current Quarter Actuals	YTD Actuals	\$ Budget Remaining	2020 Budget	% Remaining
Insurance	\$2,205	\$2,205	\$6,204	\$8,408	74%
Waste Removal	\$1,188	\$1,188	\$5,052	\$6,240	81%
<b>Vehicles and Equipment</b>					
Mileage	\$0	\$0	\$100	\$100	100%
<b>Expenditures Total</b>	<b>\$37,635</b>	<b>\$37,635</b>	<b>\$155,056</b>	<b>\$192,691</b>	<b>80%</b>
<b>Revenues</b>					
<b>Grants</b>					
Recreation Conditional Grants	\$0	\$0	-\$5,167	-\$5,167	100%
<b>Recoveries</b>					
Other Recoveries	-\$283	-\$283	-\$717	-\$1,000	72%
<b>User Fees, Licenses and Fines</b>					
Advertising Sign	\$0	\$0	-\$102	-\$102	100%
Alf Hales Room	-\$1,271	-\$1,271	-\$10,679	-\$11,950	89%
Archie MacRobbie Hall - Non-Prime	-\$2,052	-\$2,052	-\$17,068	-\$19,120	89%
Archie MacRobbie Hall - Prime	-\$3,892	-\$3,892	-\$23,354	-\$27,246	86%
Bartenders	-\$1,430	-\$1,430	-\$6,924	-\$8,354	83%
Commercial Rentals	\$0	\$0	-\$636	-\$636	100%
Kitchen Facilities	-\$799	-\$799	-\$3,001	-\$3,800	79%
Licensed Events Using Patio	\$0	\$0	-\$234	-\$234	100%
Projector Rental Fee	\$0	\$0	-\$102	-\$102	100%
<b>Revenues Total</b>	<b>-\$9,726</b>	<b>-\$9,726</b>	<b>-\$67,984</b>	<b>-\$77,710</b>	<b>87%</b>

**Report FIN-2020-019 - First Quarter Financial Report - 2020**  
**Schedule A - Departmental Detail**

	Current Quarter Actuals	YTD Actuals	\$ Budget Remaining	2020 Budget	% Remaining
Planning					
<b>Planning</b>					
<b>Expenditures</b>					
<b>Community Grants</b>					
CIP Grants	\$0	\$0	\$7,500	\$7,500	100%
<b>Contract Services/Professional Fees</b>					
Contract Services	\$0	\$0	\$23,440	\$23,440	100%
Professional Fees - Engineering & Environmental	\$1,896	\$1,896	\$55,953	\$57,849	97%
Professional Fees - Legal	\$3,469	\$3,469	\$13,531	\$17,000	80%
Professional Fees - Water Monitoring	\$796	\$796	\$1,204	\$2,000	60%
<b>Materials and Supplies</b>					
Advertising	\$1,378	\$1,378	\$2,122	\$3,500	61%
<b>Office Equipment and Supplies</b>					
Office Supplies	\$175	\$175	\$225	\$400	56%
<b>Professional Development</b>					
Employee Travel - Accomodations	\$0	\$0	\$350	\$350	100%
Employee Travel - Meals	\$0	\$0	\$100	\$100	100%
Membership and Subscription Fees	\$0	\$0	\$150	\$150	100%
Professional Development	\$0	\$0	\$1,401	\$1,401	100%
<b>Salaries, Wages and Benefits</b>					
FT Benefits	\$2,707	\$2,707	\$8,131	\$10,839	75%
FT Wages	\$14,031	\$14,031	\$46,771	\$60,803	77%
Manulife Benefits	\$1,148	\$1,148	\$3,397	\$4,545	75%
OT Wages	\$0	\$0	\$500	\$500	100%
WSIB	\$506	\$506	\$1,333	\$1,839	72%
<b>Utilities</b>					
Communication (phone, fax, Internet)	\$67	\$67	\$133	\$200	66%
<b>Vehicles and Equipment</b>					
Mileage	\$0	\$0	\$250	\$250	100%
<b>Expenditures Total</b>	<b>\$26,174</b>	<b>\$26,174</b>	<b>\$166,491</b>	<b>\$192,665</b>	<b>86%</b>
<b>Revenues</b>					
<b>Recoveries</b>					

**Report FIN-2020-019 - First Quarter Financial Report - 2020**  
**Schedule A - Departmental Detail**

	Current Quarter Actuals	YTD Actuals	\$ Budget Remaining	2020 Budget	% Remaining
Engineering, Environmental, and Legal Fees Recovered	-\$2,256	-\$2,256	-\$17,744	-\$20,000	89%
<b>User Fees, Licenses and Fines</b>					
Agreements	\$0	\$0	-\$780	-\$780	100%
Consent Review and Clearance	-\$137	-\$137	-\$3,973	-\$4,110	97%
Garden Suites and Renewals (Zoning)	-\$1,200	-\$1,200	\$0	-\$1,200	0%
Lifting of Holding Designation Fee (Zoning)	-\$598	-\$598	\$0	-\$598	0%
Minor Variance Application	-\$4,796	-\$4,796	-\$13,403	-\$18,199	74%
Ownership List Confirmation	-\$350	-\$350	-\$1,750	-\$2,100	83%
Part Lot Control Exemption By-law	\$0	\$0	\$0	\$0	N/A
Pre-Consultation	-\$1,845	-\$1,845	\$1,230	-\$615	-200%
Site Plan Control	-\$32,384	-\$32,384	\$9,092	-\$23,292	-39%
Telecommunication Tower Proposals	\$0	\$0	-\$2,293	-\$2,293	100%
Zoning By-law #19/85	\$0	\$0	\$0	\$0	N/A
Zoning By-law Amendment	\$0	\$0	-\$29,684	-\$29,684	100%
Zoning By-law Amendment - Aggregate	\$0	\$0	\$0	\$0	N/A
Zoning Compliance Letter	-\$1,224	-\$1,224	-\$1,071	-\$2,295	47%
<b>Revenues Total</b>	<b>-\$44,790</b>	<b>-\$44,790</b>	<b>-\$60,376</b>	<b>-\$105,166</b>	<b>57%</b>

**Report FIN-2020-019 - First Quarter Financial Report - 2020**  
**Schedule A - Departmental Detail**

	Current Quarter Actuals	YTD Actuals	\$ Budget Remaining	2020 Budget	% Remaining
Public Works					
<b>Public Works</b>					
<b>Expenditures</b>					
<b>Contract Services/Professional Fees</b>					
Contract Services	\$5,563	\$5,563	\$39,657	\$45,220	88%
Professional Fees - Engineering	\$0	\$0	\$2,000	\$2,000	100%
<b>Materials and Supplies</b>					
Advertising	\$0	\$0	\$1,000	\$1,000	100%
Clothing, Safety Allowance	\$0	\$0	\$4,000	\$4,000	100%
Signage	\$741	\$741	\$9,259	\$10,000	93%
<b>Office Equipment and Supplies</b>					
Office Supplies	\$124	\$124	\$376	\$500	75%
<b>Professional Development</b>					
Employee Travel - Meals	\$0	\$0	\$100	\$100	100%
Membership and Subscription Fees	\$350	\$350	\$550	\$900	61%
Professional Development	\$0	\$0	\$1,420	\$1,420	100%
<b>Roads and Related Costs</b>					
Calcium	\$0	\$0	\$60,564	\$60,564	100%
Maintenance Gravel	\$0	\$0	\$80,000	\$80,000	100%
Pavement Markings	\$0	\$0	\$35,500	\$35,500	100%
Permits	\$50	\$50	\$50	\$100	50%
Railway Maintenance	\$0	\$0	\$5,000	\$5,000	100%
Road Maintenance supplies	\$468	\$468	\$34,932	\$35,400	99%
Shop Overhead	\$2,592	\$2,592	\$4,808	\$7,400	65%
Sidewalk Repairs	\$0	\$0	\$5,000	\$5,000	100%
Speed Monitor	\$0	\$0	\$500	\$500	100%
Street Lights: Repairs and Hydro Bills	\$2,195	\$2,195	\$12,655	\$14,850	85%
Tree Maintenance Program	\$0	\$0	\$20,000	\$20,000	100%
Winter Maintenance	\$158,754	\$158,754	\$70,496	\$229,250	31%
<b>Salaries, Wages and Benefits</b>					

**Report FIN-2020-019 - First Quarter Financial Report - 2020**  
**Schedule A - Departmental Detail**

	Current Quarter Actuals	YTD Actuals	\$ Budget Remaining	2020 Budget	% Remaining
FT Benefits	\$15,550	\$15,550	\$54,632	\$70,182	78%
FT Wages	\$67,450	\$67,450	\$313,551	\$381,001	82%
Manulife Benefits	\$8,658	\$8,658	\$35,774	\$44,432	81%
OT Wages	\$33,680	\$33,680	-\$980	\$32,700	-3%
PT/Seasonal Benefits	\$5,246	\$5,246	\$2,130	\$7,375	29%
Seasonal Wages	\$42,851	\$42,851	-\$2,795	\$40,056	-7%
WSIB	\$4,950	\$4,950	\$8,424	\$13,374	63%
<b>Utilities</b>					
Communication(phone, fax, intern)	\$2,136	\$2,136	\$1,008	\$3,144	32%
Fuel	\$28,018	\$28,018	\$41,982	\$70,000	60%
Hydro	\$195	\$195	\$805	\$1,000	81%
Insurance	\$21,914	\$21,914	\$57,972	\$79,886	73%
Waste Removal	\$0	\$0	\$1,500	\$1,500	100%
<b>Vehicles and Equipment</b>					
Equipment Maintenance & Supplies	\$46	\$46	\$2,004	\$2,050	98%
Mileage	\$0	\$0	\$100	\$100	100%
Vehicle Maintenance	\$22,280	\$22,280	\$23,720	\$46,000	52%
Vehicle Plates	\$0	\$0	\$7,255	\$7,255	100%
<b>Expenditures Total</b>	<b>\$423,810</b>	<b>\$423,810</b>	<b>\$934,948</b>	<b>\$1,358,759</b>	<b>69%</b>
<b>Revenues</b>					
<b>Recoveries</b>					
Roads Other Recoveries	-\$800	-\$800	-\$200	-\$1,000	20%
Third Party Cost Recovery	\$0	\$0	\$0	\$0	N/A
Third Party Cost Recovery Administration Fee	\$0	\$0	\$0	\$0	N/A
<b>User Fees, Licenses and Fines</b>					
Entrance Permit	-\$1,520	-\$1,520	-\$2,000	-\$3,520	57%
Oversize-Overweight Load Permits	\$0	\$0	-\$102	-\$102	100%
<b>Revenues Total</b>	<b>-\$2,320</b>	<b>-\$2,320</b>	<b>-\$2,302</b>	<b>-\$4,622</b>	<b>50%</b>

**Report FIN-2020-019 - First Quarter Financial Report - 2020**  
**Schedule A - Departmental Detail**

	Current Quarter Actuals	YTD Actuals	\$ Budget Remaining	2020 Budget	% Remaining
<b>Source Water Protection</b>					
<b>Expenditures</b>					
<b>Contract Services/Professional Fees</b>					
Professional Fees	\$0	\$0	\$0	\$0	N/A
<b>Materials and Supplies</b>					
Public Education Costs	\$0	\$0	\$0	\$0	N/A
<b>Salaries, Wages and Benefits</b>					
FT Wages/Benefits	\$0	\$0	\$8,960	\$8,960	100%
<b>Expenditures Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,960</b>	<b>\$8,960</b>	<b>100%</b>
<b>Revenues</b>					
<b>Grants</b>					
Source Protection Municipal Implementation Fund	\$0	\$0	\$0	\$0	N/A
<b>Revenues Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>Grand Total</b>	<b>\$851,256</b>	<b>\$851,256</b>	<b>\$1,971,801</b>	<b>\$2,823,057</b>	<b>70%</b>

**Report FIN-2020-019 - First Quarter Financial Report - 2020**  
**Schedule B - Expense and Revenue Summary**

	Current Quarter Actuals	YTD Actuals	\$ Budget Remaining	2020 Budget	% Remaining	2019 - First Quarter % Remaining
<b>Expenditures</b>						
<b>Administration</b>	\$100,529	\$100,529	\$507,806	\$608,335	83%	81%
<b>Building</b>	\$98,855	\$98,855	\$594,836	\$693,691	86%	84%
<b>By-law</b>	\$8,605	\$8,605	\$69,776	\$78,381	89%	95%
<b>Corporate</b>	\$46,507	\$46,507	\$147,935	\$194,442	76%	77%
<b>Council</b>	\$33,879	\$33,879	\$107,624	\$141,503	76%	77%
<b>Elections</b>	\$1,476	\$1,476	\$0	\$1,476	0%	100%
<b>Finance</b>	\$165,188	\$165,188	\$391,772	\$556,960	70%	70%
<b>Fire and Rescue</b>	\$176,493	\$176,493	\$566,613	\$743,106	76%	69%
<b>Heritage Committee</b>	\$47	\$47	\$4,667	\$4,714	99%	100%
<b>Library</b>	\$1,302	\$1,302	\$5,298	\$6,600	80%	78%
<b>Municipal Office</b>	\$18,212	\$18,212	\$51,159	\$69,371	74%	76%
<b>ORC</b>	\$45,868	\$45,868	\$147,279	\$193,147	76%	79%
<b>Parks</b>	\$2,374	\$2,374	\$40,127	\$42,501	94%	84%
<b>PCC</b>	\$37,635	\$37,635	\$155,056	\$192,691	80%	84%
<b>PDAC</b>	\$70	\$70	\$6,096	\$6,166	99%	100%
<b>Planning</b>	\$26,174	\$26,174	\$166,491	\$192,665	86%	82%
<b>Public Works</b>	\$423,810	\$423,810	\$934,948	\$1,358,759	69%	75%
<b>Recreation Committee</b>	\$0	\$0	\$2,605	\$2,605	100%	100%
<b>Source Water Protection</b>	\$0	\$0	\$8,960	\$8,960	100%	102%
<b>Expenditures Total</b>	<b>\$1,187,023</b>	<b>\$1,187,023</b>	<b>\$3,909,050</b>	<b>\$5,096,073</b>	<b>77%</b>	<b>77%</b>



**Report FIN-2020-019 - First Quarter Financial Report - 2020**  
**Schedule B - Expense and Revenue Summary**

	Current Quarter Actuals	YTD Actuals	\$ Budget Remaining	2020 Budget	% Remaining	2019 - First Quarter % Remaining
<b>Revenues</b>						
<b>Administration</b>	-\$317	-\$317	-\$5,783	-\$6,100	95%	28%
<b>Building</b>	-\$62,822	-\$62,822	-\$378,156	-\$440,978	86%	79%
<b>By-law</b>	-\$9,400	-\$9,400	-\$16,456	-\$25,856	64%	67%
<b>Corporate</b>	-\$165,279	-\$165,279	-\$1,202,075	-\$1,367,354	88%	84%
<b>Elections</b>	\$0	\$0	\$0	\$0	N/A	N/A
<b>Finance</b>	-\$10,472	-\$10,472	-\$28,388	-\$38,860	73%	70%
<b>Fire and Rescue</b>	\$615	\$615	-\$120,396	-\$119,781	101%	84%
<b>Library</b>	\$0	\$0	-\$3,000	-\$3,000	100%	100%
<b>Municipal Office</b>	\$0	\$0	-\$20,811	-\$20,811	100%	100%
<b>ORC</b>	-\$30,718	-\$30,718	-\$22,249	-\$52,967	42%	43%
<b>Parks</b>	-\$538	-\$538	-\$9,272	-\$9,810	95%	100%
<b>PCC</b>	-\$9,726	-\$9,726	-\$67,984	-\$77,710	87%	78%
<b>Planning</b>	-\$44,790	-\$44,790	-\$60,376	-\$105,166	57%	59%
<b>Public Works</b>	-\$2,320	-\$2,320	-\$2,302	-\$4,622	50%	87%
<b>Source Water Protection</b>	\$0	\$0	\$0	\$0	N/A	N/A
<b>Revenues Total</b>	<b>-\$335,767</b>	<b>-\$335,767</b>	<b>-\$1,937,249</b>	<b>-\$2,273,016</b>	<b>85%</b>	<b>80%</b>
<b>Grand Total</b>	<b>\$851,256</b>	<b>\$851,256</b>	<b>\$1,971,801</b>	<b>\$2,823,057</b>	<b>70%</b>	<b>75%</b>

**Report FIN-2020-019 - First Quarter Financial Report - 2020**  
**Schedule C - Other Financial Data**

		<b>31-Jan-20</b>	31-Jan-19	<b>28-Feb-20</b>	28-Feb-19	<b>31-Mar-20</b>	31-Mar-19
	<b>Total Taxes Billed</b>	<b><u>\$0</u></b>	<u>\$0</u>	<b><u>\$6,299,690</u></b>	<u>\$6,057,670</u>	<b><u>\$6,299,690</u></b>	<u>\$6,057,670</u>
	<b>In-year Township Tax Adjustments</b>						
	<i>Taxes Written Off</i>	<b>-\$556</b>	-\$4,552	<b>-\$1,679</b>	-\$4,552	<b>-\$7,360</b>	-\$4,895
	<i>Supplemental Billings</i>	<b><u>\$0</u></b>	<u>\$396</u>	<b><u>\$0</u></b>	<u>\$396</u>	<b><u>\$1,160</u></b>	<u>\$396</u>
	<b>Net Taxes Billed</b>	<b>-\$556</b>	-\$4,156	<b>\$6,298,011</b>	\$6,053,514	<b>\$6,293,491</b>	\$6,053,172

<b>Total Outstanding Taxes &amp; Interest</b>	<b>\$1,010,045</b>	\$837,013	<b>\$1,815,861</b>	\$1,664,985	<b>\$939,486</b>	\$677,033
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<b>Cash, Temporary Investments, and Interest Income</b>							
	<b>Unrestricted Cash</b>	<b>\$2,601,612</b>	\$2,194,953	<b>\$8,056,031</b>	\$7,792,953	<b>\$3,334,469</b>	\$3,768,809
	<b>Unrestricted Temporary Investments</b>	<b>\$2,085,972</b>	\$2,031,736	<b>\$2,085,972</b>	\$2,031,736	<b>\$2,085,972</b>	\$2,031,736
	<b>Unrestricted Interest Income</b>	<b>-\$10,374</b>	-\$8,057	<b>-\$15,413</b>	-\$12,169	<b>-\$21,827</b>	-\$17,493
	<b>Restricted Cash</b>	<b>\$1,423,884</b>	\$925,822	<b>\$1,074,316</b>	\$507,944	<b>\$1,087,201</b>	\$528,053
	<b>Restricted Temporary Investments</b>	<b>\$511,846</b>	\$510,035	<b>\$511,846</b>	\$510,035	<b>\$511,846</b>	\$510,035
	<b>Restricted Interest Income</b>	<b>-\$2,467</b>	-\$1,582	<b>-\$4,946</b>	-\$3,194	<b>-\$7,071</b>	-\$4,320



## **REPORT FIN-2020-020**

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TO: Mayor and Members of Council

FROM: Michelle Cassar, Taxation and Customer Service Supervisor  
Mary Hasan, Director of Finance/Treasurer

MEETING DATE: May 20, 2020

SUBJECT: 2020 Final Tax Levy and Rates  
File No. F22 TAX

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### **RECOMMENDATIONS**

**THAT Report FIN-2020-020 regarding the 2020 Final Tax Levy and Rates be received; and**

**THAT the final property tax rates as identified in Schedule B and Schedule C to Report FIN-2020-020 be approved; and**

**THAT the final property tax due dates be established as Monday August 31, 2020 and Friday October 30, 2020; and**

**THAT Council enact a by-law for the levy and collection of property taxes for the 2020 taxation year.**

### **DISCUSSION**

#### **Purpose**

The Municipal Act, 2001 requires a municipality to adopt its final tax levy, due dates and tax rates annually through the passing of a by-law.

#### **Background**

To enable the billing of final taxes for 2020, a by-law is required to establish the levy, due dates and other administrative needs regarding the final property tax amounts. The tax rates set out in the attached schedules for the Township and the County are based on 2020 budget

requirements. The Education rates are set by the Province through Ontario Regulation 400/98, as amended under the Education Act.

### **Due Dates**

The 2020 final tax levy will be payable in two installments due August 31, 2020 and October 30, 2020. This bill will reflect the new assessed value of the property for 2020 as well as the 2020 tax rates. The amount of the 2020 interim tax bill will be deducted from the total levied with the balance being the 2020 final tax bill.

The properties enrolled in the Township's 11-month pre-authorized tax payment plan have their property tax payments withdrawn from their bank accounts in eleven installments on the fifteenth (or next business day) of each month.

### **FINANCIAL IMPLICATIONS**

The tax rates indicated in Schedule B and Schedule C will generate a total 2020 levy (Township + County + Education) of \$26,306,301. The tax levies for Township, County and Education purposes are summarized in Schedule A to Report FIN-2020-020.

As indicated in Report FIN-2020-014, due to COVID-19, the province has deferred the School Boards' June 30, 2020 and September 30, 2020 property tax levy remittance due dates by 90 days each.

Outlined below are the changes to the four School Boards' property tax levy remittance due dates as announced by the province:

	<b>School Boards' Original Due Date</b>	<b>Deferred Due Date due to COVID-19</b>
First Remittance	March 31, 2020	Not Deferred – first remittance paid
Second Remittance	June 30, 2020	September 30, 2020
Third Remittance	September 30, 2020	December 15, 2020
Fourth Remittance	December 15, 2020	Not Deferred – December 15, 2020 still applies.

The County of Wellington has also indicated that it will work with its lower tier municipalities to provide flexibility in the amounts due to the County as a result of potential COVID-19 cash flow implications. The County's proposal is that for the second and third remittances due to the County, the Township may remit the County portion of the tax levy in the same proportion as collections received for that period. All outstanding levy balances (ie. unremitted portions of the second remittance and third remittance) would be due to the County by the fourth remittance due date of December 15, 2020.

Based on the above, the Township will be required to remit all payments to each of the four School Boards and the County by the end of the fiscal year. Note: this is a deferral of tax remittances only, not a reduction, and the liability to make payments still exists.

### **APPLICABLE LEGISLATION AND REQUIREMENTS**

Section 290 of the Municipal Act, 2001, as amended, states that a local municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality. On January 22, 2020 Council approved the Township's 2020 Budget in accordance with By-law No. 008-2020.

Ontario Regulation 400/98, as amended under the Education Act established the education tax rates for all property classes in 2020.

The County of Wellington established upper and lower-tier property tax ratios and tax reductions for prescribed subclasses for the year 2020 as per the County By-law No. 5660-20 dated April 30, 2020. The County adopted a by-law to establish and levy tax rates for upper tier purposes as per the County By-law number 5661-20 dated April 30, 2020. The County adopted estimates of all sums required by the County during the year 2020 for all purposes of the County and has provided a general levy on area municipalities as per By-law Number 5646-20 dated January 30, 2020.

Once all required by-laws and regulations have been passed, the municipal Council may levy its taxes. The Township, as a lower-tier municipality, is required to collect the County and Education tax levies and remit the amounts to them regardless of a resident's payment of property taxes.

Section 342 of the Municipal Act, 2001 allows the ability to collect taxes in one payment or by installments. The Township has elected to collect its property taxes in four installments: February 28, April 30, August 31, and October 30, 2020.

### **ATTACHMENTS**

Schedule A: Summary of Tax Levies – 2020 Final

Schedule B: 2020 Property Tax Rates

Schedule C: 2020 Barber's Beach Street Lights and Cambridge Fire Special Area Tax Rates

**Schedule A**  
**Summary of Tax Levies - 2020 Final**

	<b>TAX LEVY</b>	<b>TOTAL TAX LEVY</b>	<b>SHARE %</b>
<b>TOWNSHIP PURPOSES</b>			
General Purposes	\$4,309,110		
Barber's Beach Streetlights	\$500		
Cambridge Fire	\$86,780		
Total Township Purposes		\$4,396,390	17%
<b>COUNTY PURPOSES</b>			
County of Wellington	\$15,651,974		
Total County Purposes		\$15,651,974	59%
<b>EDUCATION PURPOSES</b>			
Total Education Purposes	\$6,257,936	\$6,257,936	24%
<b>TOTAL LEVY</b>		<b>\$26,306,301</b>	<b>100%</b>

**Schedule B  
2020 Property Tax Rates**

Description	2020 Assessment	Transition Ratio	Tax Reduction	Weighted Ratio	Weighted Assessment	Tax Rate				Levy			
						Township	County	Education	Total	Township	County	Education	Total
res/farm (RT)	1,914,243,222	1.000000	0.00%	1.000000	1,914,243,222	0.00169149	0.00614399	0.00153000	0.00936548	3,237,920	11,761,091	2,928,792	17,927,803
multi-res (MT)	2,076,100	1.900000	0.00%	1.900000	3,944,590	0.00321383	0.01167358	0.00153000	0.01641741	6,672	24,236	3,176	34,084
new multi-residential (NT)	0	1.100000	0.00%	1.100000	0	0.00186064	0.00675839	0.00153000	0.01014903	0	0	0	0
farmlands (FT)	198,368,500	0.250000	0.00%	0.250000	49,592,125	0.00042287	0.00153600	0.00038250	0.00234137	83,884	304,694	75,876	464,454
commercial (CT)	108,145,100	1.491000	0.00%	1.491000	161,244,344	0.00252201	0.00916069	0.00924236	0.02092506	272,743	990,684	999,516	2,262,943
industrial (IT)	65,672,700	2.400000	0.00%	2.400000	157,614,480	0.00405957	0.01474558	0.01250000	0.03130515	266,603	968,382	820,909	2,055,894
large industrial (LT)	21,298,800	2.400000	0.00%	2.400000	51,117,120	0.00405957	0.01474558	0.01250000	0.03130515	86,464	314,063	266,235	666,762
pipeline (PT)	6,254,000	2.250000	0.00%	2.250000	14,071,500	0.00380585	0.01382398	0.01250000	0.03012983	23,802	86,455	78,175	188,432
shopping centre (ST)	0	1.491000	0.00%	1.491000	0	0.00252201	0.00916069	0.00924236	0.02092506	0	0	0	0
managed forests (TT)	16,063,000	0.250000	0.00%	0.250000	4,015,750	0.00042287	0.00153600	0.00038250	0.00234137	6,793	24,673	6,144	37,609
res/farm farmland class 1 (R1)	0	1.000000	25.00%	0.750000	0	0.00126862	0.00460799	0.00114750	0.00702411	0	0	0	0
residential taxable shared (RH)	0	1.000000	0.00%	1.000000	0	0.00169149	0.00614399	0.00153000	0.00936548	0	0	0	0
commercial excess/vacant unit (CU)	8,342,700	1.491000	0.00%	1.491000	12,438,966	0.00252201	0.00916069	0.00924236	0.02092506	21,040	76,425	77,106	174,571
commercial vacant land (CX)	926,400	1.491000	0.00%	1.491000	1,381,262	0.00252201	0.00916069	0.00924236	0.02092506	2,336	8,486	8,562	19,385
commercial farmland class 1 (C1)	0	1.000000	25.00%	0.750000	0	0.00126862	0.00460799	0.00114750	0.00702411	0	0	0	0
commercial taxable shared (CH)	0	1.491000	0.00%	1.491000	0	0.00252201	0.00916069	0.00924236	0.02092506	0	0	0	0
commercial vacant land taxable shared (CJ)	0	1.491000	0.00%	1.491000	0	0.00252201	0.00916069	0.00924236	0.02092506	0	0	0	0
commercial small scale on farm (C7)	0	1.491000	0.00%	1.491000	0	0.00252201	0.00916069	0.00245000	0.01413270	0	0	0	0
parking lot (GT)	0	1.491000	0.00%	1.491000	0	0.00252201	0.00916069	0.00924236	0.02092506	0	0	0	0
industrial-hydro (IH)	717,000	2.400000	0.00%	2.400000	1,720,800	0.00405957	0.01474558	0.01250000	0.03130515	2,911	10,573	8,963	22,446
industrial vacant land shared (IJ)	0	2.400000	0.00%	2.400000	0	0.00405957	0.01474558	0.01250000	0.03130515	0	0	0	0
industrial excess land shared (IK)	0	2.400000	0.00%	2.400000	0	0.00405957	0.01474558	0.01250000	0.03130515	0	0	0	0
industrial excess land (IU)	497,700	2.400000	0.00%	2.400000	1,194,480	0.00405957	0.01474558	0.01250000	0.03130515	2,020	7,339	6,221	15,581
large industrial excess land (LU)	0	2.400000	0.00%	2.400000	0	0.00405957	0.01474558	0.01250000	0.03130515	0	0	0	0
industrial vacant land (IX)	12,333,600	2.400000	0.00%	2.400000	29,600,640	0.00405957	0.01474558	0.01250000	0.03130515	50,069	181,866	154,170	386,105
industrial farmland class 1 (I1)	0	1.000000	25.00%	0.750000	0	0.00126862	0.00460799	0.00114750	0.00702411	0	0	0	0
industrial small scale on farm (I7)	0	2.400000	0.00%	2.400000	0	0.00405957	0.01474558	0.00245000	0.02125515	0	0	0	0
shopping centre excess land (SU)	0	1.491000	0.00%	1.491000	0	0.00252201	0.00916069	0.00924236	0.02092506	0	0	0	0
new construction industrial (JT)	15,142,396	2.400000	0.00%	2.400000	36,341,750	0.00405957	0.01474558	0.00980000	0.02860515	61,472	223,283	148,395	433,151
new construction industrial excess land (JU)	0	2.400000	0.00%	2.400000	0	0.00405957	0.01474558	0.00980000	0.02860515	0	0	0	0
new construction industrial vacant land (JX)	0	2.400000	0.00%	2.400000	0	0.00405957	0.01474558	0.00980000	0.02860515	0	0	0	0
new construction industrial small on farm (J7)	0	2.400000	0.00%	2.400000	0	0.00405957	0.01474558	0.00245000	0.02125515	0	0	0	0
new construction large industrial (KT)	0	2.400000	0.00%	2.400000	0	0.00405957	0.01474558	0.00980000	0.02860515	0	0	0	0
new construction large industrial excess land (KU)	0	2.400000	0.00%	2.400000	0	0.00405957	0.01474558	0.00980000	0.02860515	0	0	0	0
new construction commercial (XT)	70,617,200	1.491000	0.00%	1.491000	105,290,245	0.00252201	0.00916069	0.00924236	0.02092506	178,097	646,902	652,670	1,477,669
new construction commercial vacant land (XU)	1,955,000	1.491000	0.00%	1.491000	2,914,905	0.00252201	0.00916069	0.00924236	0.02092506	4,931	17,909	18,069	40,908
new construction commercial small on farm (X7)	0	1.491000	0.00%	1.491000	0	0.00252201	0.00916069	0.00245000	0.01413270	0	0	0	0
new construction office bldg (YT)	536,300	1.491000	0.00%	1.491000	799,623	0.00252201	0.00916069	0.00924236	0.02092506	1,353	4,913	4,957	11,222
new construction office building excess land (YU)	0	1.491000	0.00%	1.491000	0	0.00252201	0.00916069	0.00924236	0.02092506	0	0	0	0
new construction shopping centre (ZT)	0	1.491000	0.00%	1.491000	0	0.00252201	0.00916069	0.00924236	0.02092506	0	0	0	0
new construction shopping centre excess land (ZU)	0	1.491000	0.00%	1.491000	0	0.00252201	0.00916069	0.00924236	0.02092506	0	0	0	0
<b>Total</b>	<b>2,443,189,718</b>				<b>2,547,525,803</b>					<b>4,309,110</b>	<b>15,651,974</b>	<b>6,257,936</b>	<b>26,219,020</b>

**Schedule C**

**2020 Barber's Beach Street Lights Special Area Tax Rates**

<b>Description</b>	<b>2020 Assessment</b>	<b>Transition Ratio</b>	<b>Tax Reduction</b>	<b>Weighted Ratio</b>	<b>Weighted Assessment</b>	<b>Township Tax Rate</b>	<b>Township Levy</b>
res/farm (RT)	18,949,000	1.000000	0.00%	1.000000	18,949,000	0.00002641	500
multi-res (MT)	0	1.900000	0.00%	1.900000	0	0.00005018	0
new multi-residential (NT)	0	1.100000	0.00%	1.100000	0	0.00002905	0
farmlands (FT)	0	0.250000	0.00%	0.250000	0	0.00000660	0
commercial (CT)	0	1.491000	0.00%	1.491000	0	0.00003938	0
industrial (IT)	0	2.400000	0.00%	2.400000	0	0.00006338	0
large industrial (LT)	0	2.400000	0.00%	2.400000	0	0.00006338	0
pipeline (PT)	0	2.250000	0.00%	2.250000	0	0.00005942	0
shopping centre (ST)	0	1.491000	0.00%	1.491000	0	0.00003938	0
managed forests (TT)	0	0.250000	0.00%	0.250000	0	0.00000660	0
res/farm farmland class I (R1)	0	1.000000	25.00%	0.750000	0	0.00001981	0
residential taxable shared (RH)	0	1.000000	0.00%	1.000000	0	0.00002641	0
commercial excess/vacant unit (CU)	0	1.491000	0.00%	1.491000	0	0.00003938	0
commercial vacant land (CX)	0	1.491000	0.00%	1.491000	0	0.00003938	0
commercial farmland class 1 (C1)	0	1.000000	25.00%	0.750000	0	0.00001981	0
commercial taxable shared (CH)	0	1.491000	0.00%	1.491000	0	0.00003938	0
commercial vacant land taxable shared (CJ)	0	1.491000	0.00%	1.491000	0	0.00003938	0
commercial small scale on farm (C7)	0	1.491000	0.00%	1.491000	0	0.00003938	0
parking lot (GT)	0	1.491000	0.00%	1.491000	0	0.00003938	0
industrial-hydro (IH)	0	2.400000	0.00%	2.400000	0	0.00006338	0
industrial excess land shared (IJ)	0	2.400000	0.00%	2.400000	0	0.00006338	0
industrial excess land shared (IK)	0	2.400000	0.00%	2.400000	0	0.00006338	0
industrial excess/vacant unit (IU)	0	2.400000	0.00%	2.400000	0	0.00006338	0
large industrial excess land (LU)	0	2.400000	0.00%	2.400000	0	0.00006338	0
industrial vacant land (IX)	0	2.400000	0.00%	2.400000	0	0.00006338	0
industrial farmland class 1 (I1)	0	1.000000	25.00%	0.750000	0	0.00001981	0
industrial small scale on farm (I7)	0	2.400000	0.00%	2.400000	0	0.00006338	0
shopping centre excess land (SU)	0	1.491000	0.00%	1.491000	0	0.00003938	0
new construction industrial (JT)	0	2.400000	0.00%	2.400000	0	0.00006338	0
new construction industrial excess land (JU)	0	2.400000	0.00%	2.400000	0	0.00006338	0
new construction industrial vacant land (JX)	0	2.400000	0.00%	2.400000	0	0.00006338	0



Description	2020 Assessment	Transition Ratio	Tax Reduction	Weighted Ratio	Weighted Assessment	Township Tax Rate	Township Levy
new construction industrial small on farm (J7)	0	2.400000	0.00%	2.400000	0	0.00006338	0
new construction large industrial (KT)	0	2.400000	0.00%	2.400000	0	0.00006338	0
new construction large industrial excess land (KU)	0	2.400000	0.00%	2.400000	0	0.00006338	0
new construction commercial (XT)	0	1.491000	0.00%	1.491000	0	0.00003938	0
new construction commercial vacant land (XU)	0	1.491000	0.00%	1.491000	0	0.00003938	0
new construction commercial small on farm (X7)	0	1.491000	0.00%	1.491000	0	0.00003938	0
new construction office bldg (YT)	0	1.491000	0.00%	1.491000	0	0.00003938	0
new construction office building excess land (YU)	0	1.491000	0.00%	1.491000	0	0.00003938	0
new construction shopping centre (ZT)	0	1.491000	0.00%	1.491000	0	0.00003938	0
new construction shopping centre excess land (ZU)	0	1.491000	0.00%	1.491000	0	0.00003938	0
<b>Total</b>	<b>18,949,000</b>				<b>18,949,000</b>		<b>500</b>

### Schedule C

#### 2020 Cambridge Fire Special Area Tax Rates

Description	2020 Assessment	Transition Ratio	Tax Reduction	Weighted Ratio	Weighted Assessment	Township Tax Rate	Township Levy
res/farm (RT)	215,883,000	1.000000	0.00%	1.000000	215,883,000	0.00039425	85,111
multi-res (MT)	0	1.900000	0.00%	1.900000	0	0.00074907	0
new multi-residential (NT)	0	1.100000	0.00%	1.100000	0	0.00043367	0
farmlands (FT)	5,848,200	0.250000	0.00%	0.250000	1,462,050	0.00009856	576
commercial (CT)	1,450,700	1.491000	0.00%	1.491000	2,162,994	0.00058782	853
industrial (IT)	0	2.400000	0.00%	2.400000	0	0.00094619	0
large industrial (LT)	0	2.400000	0.00%	2.400000	0	0.00094619	0
pipeline (PT)	0	2.250000	0.00%	2.250000	0	0.00088705	0
shopping centre (ST)	0	1.491000	0.00%	1.491000	0	0.00058782	0
managed forests (TT)	2,433,000	0.250000	0.00%	0.250000	608,250	0.00009856	240
res/farm farmland class I (R1)	0	1.000000	25.00%	0.750000	0	0.00029568	0
residential taxable shared (RH)	0	1.000000	0.00%	1.000000	0	0.00039425	0
commercial excess/vacant unit (CU)	0	1.491000	0.00%	1.491000	0	0.00058782	0
commercial vacant land (CX)	0	1.491000	0.00%	1.491000	0	0.00058782	0
commercial farmland class 1 (C1)	0	1.000000	25.00%	0.750000	0	0.00029568	0
commercial taxable shared (CH)	0	1.491000	0.00%	1.491000	0	0.00058782	0
commercial vacant land taxable shared (CJ)	0	1.491000	0.00%	1.491000	0	0.00058782	0

<b>Description</b>	<b>2020 Assessment</b>	<b>Transition Ratio</b>	<b>Tax Reduction</b>	<b>Weighted Ratio</b>	<b>Weighted Assessment</b>	<b>Township Tax Rate</b>	<b>Township Levy</b>
commercial small scale on farm (C7)	0	1.491000	0.00%	1.491000	0	0.00058782	0
parking lot (GT)	0	1.491000	0.00%	1.491000	0	0.00058782	0
industrial-hydro (IH)	0	2.400000	0.00%	2.400000	0	0.00094619	0
industrial excess land shared (IJ)	0	2.400000	0.00%	2.400000	0	0.00094619	0
industrial excess land shared (IK)	0	2.400000	0.00%	2.400000	0	0.00094619	0
industrial excess/vacant unit (IU)	0	2.400000	0.00%	2.400000	0	0.00094619	0
large industrial excess land (LU)	0	2.400000	0.00%	2.400000	0	0.00094619	0
industrial vacant land (IX)	0	2.400000	0.00%	2.400000	0	0.00094619	0
industrial farmland class 1 (I1)	0	1.000000	25.00%	0.750000	0	0.00029568	0
industrial small scale on farm (I7)	0	2.400000	0.00%	2.400000	0	0.00094619	0
shopping centre excess land (SU)	0	1.491000	0.00%	1.491000	0	0.00058782	0
new construction industrial (JT)	0	2.400000	0.00%	2.400000	0	0.00094619	0
new construction industrial excess land (JU)	0	2.400000	0.00%	2.400000	0	0.00094619	0
new construction industrial vacant land (JX)	0	2.400000	0.00%	2.400000	0	0.00094619	0
new construction industrial small on farm (J7)	0	2.400000	0.00%	2.400000	0	0.00094619	0
new construction large industrial (KT)	0	2.400000	0.00%	2.400000	0	0.00094619	0
new construction large industrial excess land (KU)	0	2.400000	0.00%	2.400000	0	0.00094619	0
new construction commercial (XT)	0	1.491000	0.00%	1.491000	0	0.00058782	0
new construction commercial vacant land (XU)	0	1.491000	0.00%	1.491000	0	0.00058782	0
new construction commercial small n farm (X7)	0	1.491000	0.00%	1.491000	0	0.00058782	0
new construction office bldg (YT)	0	1.491000	0.00%	1.491000	0	0.00058782	0
new construction office building excess land (YU)	0	1.491000	0.00%	1.491000	0	0.00058782	0
new construction shopping centre (ZT)	0	1.491000	0.00%	1.491000	0	0.00058782	0
new construction shopping centre excess land (ZU)	0	1.491000	0.00%	1.491000	0	0.00058782	0
<b>Total</b>	<b>225,614,900</b>				<b>220,116,294</b>		<b>86,780</b>



## **REPORT ADM-2020-013**

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TO: Mayor and Members of Council

FROM: Glenn Schwendinger CAO/Clerk

MEETING DATE: May 20, 2020

SUBJECT: Corporate Workplan

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### **RECOMMENDATIONS**

**THAT Report ADM-2020-013 regarding the 2020 Corporate Workplan be received; and**

**THAT the Township of Puslinch Council endorses the 2020 Corporate Workplan as presented.**

### **DISCUSSION**

#### **Purpose**

This report presents the final 2020 Corporate Workplan that was presented as draft to Council on April 22<sup>nd</sup>.

#### **Background**

The purpose of the Corporate Workplan is to provide a summary of all projects and undertakings planned for the corporation. One document that summarizes the plans for the entire year for all departments makes it easier to keep track of and monitor progress all projects.

This document is a useful tool for Council and staff to have a “one stop shop” for all projects and estimates of the timing for each project throughout the year. Staff will use it on a regular basis to monitor progress of projects, plan workloads, plan for reporting, submissions, tenders, etc. Council will use it to be aware of when various projects and programs approved by Council and budgeted for are scheduled to be taking place.

This is a living document, and will be reviewed regularly by the CAO/Clerk and the Leadership Team. The information presented is the latest available based on the current information. As conditions change, projects may need to be adjusted for various reasons. As previously indicated to Council, typically the intent will be to prepare this Workplan at the beginning of the year right after budget approval. The Workplan is then presented to Council for endorsement. A mid-year update will be provided as well as a year end summary.

The recommended changes that were presented as draft to Council on April 22<sup>nd</sup> were all incorporated. Following that, the Treasurer conducted an analysis to ensure that the amended workplan as presented was still realistic from a financial perspective and feasible with respect to cash-flow given the unique nature of 2020 and the impacts of the ongoing pandemic.

This document as presented will form the basis of operations moving forward.

It is understood that this is a new document and it may take some time to become familiar with it, and its use. Staff are here to help. If any questions come up as to clarification of what a specific project is staff will be pleased to respond.

At the May 6<sup>th</sup> Council meeting discussions took place regarding Council's desire to have a number of bylaws updated. Discussions revolved around the Parking Bylaw, and included others as well. Staff have looked at the resources and time available with the workplan as presented and previously draft approved by Council. Unfortunately under the current scenario there simply isn't the capacity to undertake this work in the timeframe Council indicated was desired. Staff agrees that it is important to have these matters dealt with, and it would be beneficial to have this work completed. Given the current situation, it is recommended that the Township retain appropriate professional assistance to complete this work withi the desired timeframe.

**FINANCIAL IMPLICATIONS**

None

**APPLICABLE LEGISLATION AND REQUIREMENTS**

None

**ATTACHMENTS**

2020 Corporate Workplan

**2020 Corporate Workplan – Original Plan**

**Township of Puslinch**

<b>No.</b>	<b>Description</b>	<b>Department</b>	<b>J</b>	<b>F</b>	<b>M</b>	<b>A</b>	<b>M</b>	<b>J</b>	<b>J</b>	<b>A</b>	<b>S</b>	<b>O</b>	<b>N</b>	<b>D</b>
1	Insurance RFP –Report to Council on April 22, 2020	Finance/Clerks	complete											
2	Grant Application Submissions and Reporting	Finance Lead – with input from Responsible Department	X	X	X	X	X	X	X	X	X	X	X	X
3	Asset Management System Implementation – County-wide – Regulation Implementation of July 1, 2021.	Finance Lead – with input from all Departments	X	X	X	X	X	X	X	X	X	X	X	X
4	Investigate Natural Gas Service Expansion	CAO / Clerk	X	X	X	X	X	X	X	X	X	X	X	X
5	Highway 6 Bypass	CAO / Clerk	X	X	X	X	X	X	X	X	X	X	X	X
6	Review and Close Old Building Permits	Building	X	X	X	X	X	X	X	X	X	X	X	X
7	Investigate and follow up on sewage systems within the Township to ensure: Advanced Treatment Units –maintenance contracts Shallow Buried Trenches –reports	Building	X	X	X	X	X	X	X	X	X	X	X	X
8	Update Property Standards By-law	Planning	X	X	X	X	X							
9	Website Redesign – Staff training and Council Demonstration	Finance Lead – with input from all Departments										X	X	X
10	2020 Interim Tax Levy By-law	Finance	complete											
11	Mentorship for Building Inspector Sewage Passing of Septic Qualification Exam	Building	X	X										
12	CAO Quarterly Meetings	CAO/Clerk		X			X			X				X
13	Township Broadband Service	CAO / Clerk		X	X	X	X	X	X	X	X	X	X	X
14	Community Growth Options for Township	CAO / Clerk		X	X	X	X	X	X	X	X	X	X	X
15	Fill Bylaw Review and Update	CAO / Clerk		X		X	X	X						

No.	Description	Department	J	F	M	A	M	J	J	A	S	O	N	D
16	Design/Tender preparation for Back Soccer Fields at the Puslinch Community Centre – May 1 <sup>st</sup> Construction Commencement Date – Development of a Funding Agreement with Puslinch Minor Soccer Club	Finance/Public Works								X	X	X	X	X
17	Public Sector Salary Disclosure and Issuing of T4's	Finance	complete											
18	New Pub Ed officer	Fire	complete											
19	Annual Financial Statement Audit – 2019 Year-end – Council Presentation May 2020	Finance					X	X						
20	Electronic Building Permit Submissions	Building		X	X	X	X	X	X	X	X	X	X	X
21	Mentorship for Building Inspector Plumbing Passing of Plumbing Qualification Exam	Building			X	X								
22	Annual Gas Tax Fund Reporting	Finance/Public Works	complete											
23	1 Ton Dump Tender	Public Works								X				
24	Zoning By-law Housekeeping Amendments No. 1	Planning									X	X	X	X
25	Community Engagement Process implementation (Bang the Table)	CAO / Clerk								X	X	X		
26	Fire Agreement(s)	CAO / Clerk			X	X	X	X	X	X	X	X	X	X
27	Boundary Agreement Review	CAO / Clerk			X	X	X	X	X	X	X	X		
28	Rescue Truck RFP (Specs)	Fire						X						
29	Update Kennel By-law	Planning				X	X	X	X	X	X	X	X	X
30	SCBA RFP (Specs)	Fire						X						
31	Extrication Tools (Specs)	Fire						X						
32	Deputy Chief position re-structure proposal	Fire						X						
33	Aberfoyle P.S. safety program	Fire										X	X	X
34	Road Tender 2020 Capital Pulverize and Pave (currently out for tender)	Public Works				X								
35	Calcium Tender 2020	Public Works				X	X							
36	Annual 2019 Financial Reports to Council (ie. Township General Surplus, Ontario Regulation 284/09, Temporary Borrowing By-law, Remuneration and Expenses – Council, Development Charges, Treasurer's Investment Report, Building Permit Report, Lease Financing Agreement Summary Report, and Commodity Price Hedging Agreements.	Finance Lead – with input from all Departments				X	X	X						
37	Old Morryston Washrooms	Parks									X			
38	Possible Old Morryston Backstop replacement (in progress)	Parks				X								

No.	Description	Department	J	F	M	A	M	J	J	A	S	O	N	D
39	Quarterly Financial Reporting to Council	Finance Lead – with input from all Departments				X			X			X		
40	Maintenance Gravel 2020	Public Works						X						
41	2020 Final Tax Levy Rates Report and By-law (after County sets tax policy)	Finance					X							
42	Township Strategic Plan	CAO / Clerk					X	X	X	X	X	X	X	X
43	2019 Municipal Performance Measurement (MPMP) and Financial Information Return – May 31 <sup>st</sup> deadline. Report to Council on MPMP Results in June after submission to province.	Finance Lead – with input from all Departments					X	X						
44	Fox Run Trail Completion (in progress)	Parks					X							
45	Annual Reporting Requirements to TD Bank (completed after final tax levy rates report and by-law are completed)	Finance					X							
46	Audit Services RFP – Report to Council on August 2020	Finance					X	X	X	X	X	X		
47	Main Street Signage – Project must be completed by October 2020 in accordance with Main Street Grant Funding	Finance/Public Works					X	X	X	X	X			
48	Gravel Roads Study – recommendations from study need to be incorporated in the service levels as outlined in the Township’s Asset Management Plan and the 2021 Public Works Budget	Public Works with Finance Input					X	X	X	X	X			
49	Development Charges Study Amendment and Creation of Community Benefits Charge Strategy	Finance Lead – with input from all Departments									X	X	X	X
50	Annual Energy Consumption Reporting – July 1 <sup>st</sup> deadline	Finance/Facilities						X						
51	County of Wellington Annual Grant Applications and Reporting 1.) Business Retention and Expansion 2.) Accessibility 3.) Trails	Finance/Public Works									X	X	X	X
52	Organization Review	CAO / Clerk						X	X	X				
53	2021 User Fees and Charges – Report to Council with proposed changes, Public Meeting, Adoption in September	Finance Lead – with input from all Departments						X	X	X	X			

No.	Description	Department	J	F	M	A	M	J	J	A	S	O	N	D
545	2021 Budget: June – Budget Guidelines Report to Council September - Capital Budget Report to Council October – Operating Budget Report to Council November – Operating/Capital Budget Report to Council January 2021 – Public Information Meeting Second Meeting in January or February – Final Approval	Finance Lead – with input from all Departments						X	X	X	X	X	X	X
556	Mentorship for Building Inspector Housing Passing of House and HVAC Qualification Exam	Building						X	X	X	X	X		
57	2021 Grant Application Program – Advertisements in Puslinch Pioneer and Township Website in June with deadline of August 31st for submission. Report to Council as part of Operating Budget deliberations.	Finance						X			X	X		
58	Health and Safety Job Risk Analysis	Admin lead with input from all departments							X	X	X	X	X	X
59	Aggregates, Quarries and Pits – re-org of all active licenses to include a comprehensive list of requirements for each license	Planning/Admin							X	X	X	X	X	X
60	Annual Insurance Renewal – Insurer to Present to Council in November 2020 for the 2021 renewal	Finance/Clerks											X	
61	Painting of washrooms at Morriston Meadows Park	Parks							X		X			
62	Facility Review	CAO / Clerk								X	X	X	X	
63	Moyer’s Bridge Replacement and Concession 7 Repave	Public Works								X	X	X		
64	Administration Building New Water Softener Installation and Panic button installed at services counter	Facilities									X			
65	2020 Balances in Discretionary Reserves and Restricted Reserves	Finance												X
66	2020 Completed Capital Projects	Finance												X
67	Annual Financial Statement Audit – Interim 2020 Year-end	Finance											X	X
68	2021 Annual Indexing of Development Charges	Finance												X



No.	Description	Department	J	F	M	A	M	J	J	A	S	O	N	D
69	Review Municipal Best Practices related to the updates to the following: <ul style="list-style-type: none"> <li>• Procurement Policy</li> <li>• Financial Administration/Budget Management Policy</li> <li>• Fleet Management Policy</li> <li>• Capital Asset Policy</li> </ul> Review Municipal Best Practices related to the development of the following: <ul style="list-style-type: none"> <li>• Debt Management Policy</li> <li>• Logo Usage Policy</li> <li>• Vehicle Use Policy</li> </ul> To complete as time permits in 2020, 2021, 2022	Finance Lead – with input from all Departments												X
70	Development Application Status List (GIS mapping layer) <ul style="list-style-type: none"> <li>• Not yet initiated. Interest to be re-examined.</li> </ul>	Planning												
71	County initiated Municipal Comprehensive Review Project <ul style="list-style-type: none"> <li>• County final draft to be completed by 2022; however, there will likely be times where County Planning and Township Planning input will be required. No set timeline</li> </ul>	Planning												
72	Site Plan Control Bylaw	Planning	complete											



## **REPORT ADM-2020-014**

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TO: Mayor and Members of Council

FROM: Glenn Schwendinger CAO/Clerk

MEETING DATE: May 20, 2020

SUBJECT: Letter of Support - Enbridge Funding Application-Natural Gas Service Extension  
File: D03-ENG

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### **RECOMMENDATIONS**

**THAT Report ADM-2020-014 regarding the Enbridge Funding Application - Natural Gas Service Extension be received; and**

**THAT the Township of Puslinch Council provides a Letter of Support to Enbridge to be included in their Funding application to the Province.**

### **DISCUSSION**

#### **Purpose**

To provide a letter of support to Enbridge's funding application to the Province to enable the extension of natural gas service to currently unserved properties in Puslinch that meet the objectives of the Provincial funding program.

#### **Background**

For many years the access to natural gas service has been limited by a funding formula established by the Ontario Energy Board (OEB). The OEB regulates rates and fees associated with energy distribution in Ontario. With respect to natural gas, the long standing approach was that and capital costs associated with extending gas service needed to be recouped by the service provider within an OEB regulated timeframe. The timeframe established worked well for high density development in close proximity to existing gas service (i.e. a next phase of a subdivision adjacent to a serviced subdivision). In situations like that, the capital costs were relatively low and the number of additional connections would be high. Conversely, this same OEB mandated funding model effectively prevented natural gas service extensions in rural areas as the length of gas lines required is typically higher, and the number of potential connections is typically lower. This resulted in many rural projects not being able to meet the OEB formula, and therefore not proceeding which is why many rural or more remote areas are not currently serviced.

A few years ago after considerable efforts and lobbying the Province amended legislation to encourage expansion of natural gas supply to unserved areas. Subsequently, the OEB amended its funding formula to enable longer payback periods. This enabled projects to proceed which had not been able to prior to this point in time.

Recently, the Province has announced a funding program to assist with the extension of natural gas service to currently un-served locations. The general objective of the application-based funding program appears to be to get the highest number of new connections with the funds available. This basically means that projects with higher connections per capital cost will score higher. As an example, if two projects are being considered and both require the installation of 2 km of gas mains, and one project will service 10 properties and the second will service 50 properties, the project with 50 properties will score better.

Based on the information available, this funding application program incorporates a number of criteria that projects are evaluated on. Aside for the technical/financial aspects outlined above, there is also an opportunity to help an application by the local municipality providing a letter of support.

Therefore, in the interest of increasing the change of success for the Enbridge application to provide access to clean, reliable, and cost effective energy for currently unserved properties in Puslinch, it is recommended the Township provide the attached letter of support.

After a detailed analysis and considering the objectives of the funding program, the area with the best likelihood of success selected to be included in the Enbridge funding application has been defined as Puslinch Lake South. This project would include:

- Townline Road just north and south of Concession 1.
- Concession 1 from Townline to Pioneer Grove Road.
- McCormick's Lane (Private Road).
- Rhodes Road.
- Clergy Lane.
- Pioneer Grove Road.

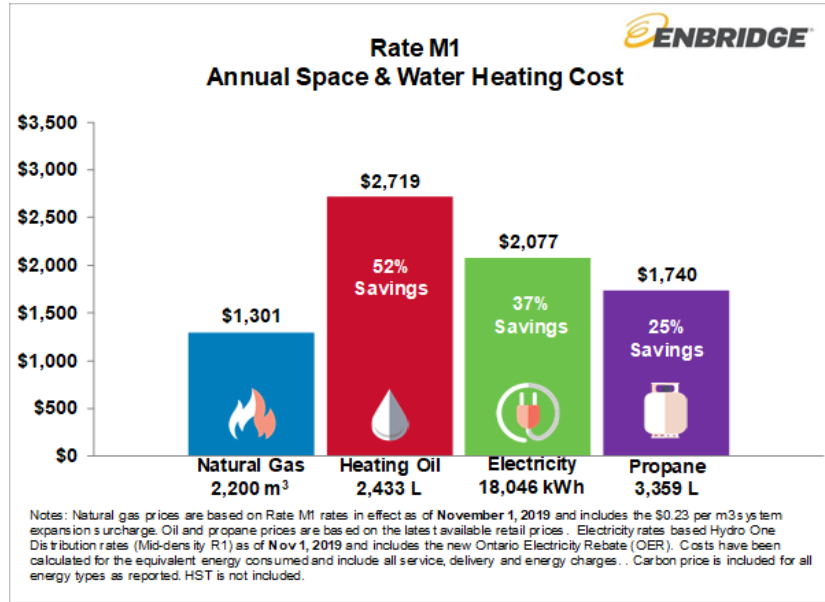
## **FINANCIAL IMPLICATIONS**

To enable the project to be economically viable, in recognition of the reality of the higher capital costs, there are some financial aspects of the undertaking that would likely be applicable. Clearly the overall objective is to provide access while maintaining overall savings for the customers as compared to their current energy costs. Prior to the commencement of the project, Enbridge would conduct a detailed financial analysis based on the funding secured through the funding program and other applicable factors. This information would be shared with potential new customers so that the customers can make an informed decision. Typically under this new scenario, there are two new financial components.

### System Expansion Surcharge

If the project is one of the projects selected by the Ministry for financial support, each resident in the project area who signs up will have a system expansion surcharge added to their bills for a defined term (40 years). Most critically, the project will result in hundreds-to-thousands of dollars in cost savings per year for residents depending on their current energy source, even with the system expansion surcharge added. Please see attached table which shows the average cost savings vs. other energy sources for a

family of four average yearly consumption. The natural gas figure shown includes the system expansion surcharge added into the total cost.



Municipal Contribution

Under some scenarios, to make the project economically viable, it may be of benefit to add municipal financial support to a project. Clearly each project would need to be considered on its own merits and justifications for the use of municipal dollars. There are methods which could be utilized which have been successful in other similar projects in which the net result is no additional net cost to the Township. Details would need to be examined carefully once all aspects of the project are quantified. This may not even be necessary to make the project viable economically.

**APPLICABLE LEGISLATION AND REQUIREMENTS**

None

**ATTACHMENTS**

Draft Letter of Support

May\_\_\_ 2020

Dear REGIONAL DIRECTOR,

**Re: Expression of Support for Natural Gas Expansion to *Township of Puslinch/Puslinch Lake South***

In December 2019, the Government of Ontario announced plans to further increase access to natural gas by making financial support available for new service expansion projects. This Natural Gas Expansion Program will unlock financial support needed to expand natural gas service to new areas across Ontario that are not economically feasible without support. Our municipality is one such area, and we are eager to bring this affordable, reliable fuel source to the following portion of our community:

- Townline Road just north and south of Concession 1.
- Concession 1 from Townline to Pioneer Grove Road.
- McCormick's Lane (Private Road).
- Rhodes Road.
- Clergy Lane.
- Pioneer Grove Road

On behalf of *the Township of Puslinch*, I would like to formally express our interest to have *Puslinch Lake South* included on Enbridge Gas' list of projects being proposed to the Ontario Energy Board (OEB) for consideration for financial support through the Natural Gas Expansion Program.

Based on the draft Guidelines issued by the OEB (EB-2019-0255), we are aware that Enbridge Gas Inc. may be required to include support for the proposed project from Band Council(s) and/or local government, as applicable, demonstrated through a written expression of support and/or a commitment to financial support in its project submissions.

Natural gas is the most common, affordable heating fuel in Ontario. We fully support the efforts of Enbridge Gas Inc., the OEB and the Ministry of Energy, Northern Development and Mines. We look forward to working together to expand natural gas access in our community to attract new opportunities, help create jobs and lower monthly costs for our residents.

Sincerely,

James Seeley  
Mayor  
Township of Puslinch



## **REPORT ADM-2020-015**

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TO: Mayor and Members of Council

FROM: Glenn Schwendinger CAO/Clerk

MEETING DATE: May 20, 2020

SUBJECT: Proposed Amendment to the Ontario Traffic Act Regulation 316/03  
File: L11-MIN

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### **RECOMMENDATIONS**

**THAT Report ADM-2020-015 regarding the Proposed Amendment to the Ontario Traffic Act Regulation 316/03 be received; and**

**THAT the Township of Puslinch Council directs staff to \_\_\_\_\_.**

### **DISCUSSION**

#### **Purpose**

To determine Council's position/comments regarding proposed amendments to provincial regulations which would allow ORV's in addition to ATV's where are already permitted under municipal bylaws to use municipal roadways.

#### **Background**

Currently Ontario permits only certain off-road vehicle (ORV) types (conventional 4-wheeled off-road vehicles) to ride along the side of defined provincial roadways, and municipal roadways where a municipal by-law is enabled to permit their use. In order to ride along Ontario roadways using an off-road vehicle the following criteria must be met:

- Must hold a valid licence (Minimum G2/M2)
- Must be at least 16 years old
- The ORV must be registered with insurance

In addition, ORVs must obey lower speed limits:

- on roads with a speed limit of 50 km/h or less the maximum speed for an ORV is 20km/h
- on roads with a speed limit greater than 50km/h the speed limit is 50km/h.

Despite expanding on-road access in 2015, some ORV vehicle types continue to be restricted to off-road use only. ORVs, like the ARGO and off-road motorcycles (ORMs) do not meet standards set out in regulation and are restricted to off-road use only. These restrictions create a burden for both riders and business. To address this, the government passed the Better for People Smarter for Business Act, which removes restrictions and provides authority for the Ministry of Transportation (MTO) to make regulatory changes that would allow for municipalities to enable additional types of off-road vehicles on-road.

The MTO states that the MTO does not expect there to be a significant safety impact as a result of these regulations. Most ORV riders tend to use on-road access as a means of getting from one trail to another rather than for everyday use. Further, the Ministry also recognizes that local municipalities are in the best position to decide for their local road networks whether these vehicles are appropriate for these additional off-road vehicle types. This proposal continues to provide municipalities the authority to make by-laws that would permit these additional types of ORVs on-road. If these changes are approved a municipality will need to pass a by-law after the regulation takes effect to enable these additional vehicle types. Existing by-laws permitting off-road vehicles on-road will not automatically permit these additional types.

The stated purpose of these proposed regulations is to reduce red tape and burden for both ORV riders and manufacturers. Manufacturers are anticipated to see an increase in sales and reduced costs in manufacturing, while the ORV riders are expected to see enhanced trail access and increased ridership opportunities as a result of being able to access more of Ontario's ORV trail network. In addition, municipalities that intend on allowing these additional off-road vehicles are expected to see benefits in tourism, as more off-road vehicle types can access local shops, restaurants, and gas stations. Overall, this proposal aligns with government priorities, by placing the needs of businesses and consumers first without compromising road safety.

This proposal will not have any direct compliance costs to businesses. There is no new burden being imposed on business, rather on-road access is being expanded to additional types of off-road vehicles; reducing burden on those users and the companies that manufacture them.

The Township of Puslinch did not pass a bylaw in 2016 which permits the use of municipal roadways by ATV's. As such, ATV's are not permitted on Puslinch roads.

Recently, Council passed the following resolution:

*That Council direct staff to inquire with the Township insurance company to better understand the liability concerns and other implications associated with implementing by-laws to allow off-road vehicles to be driven on municipal highways; and That the Township inquire with Wellington OPP with respect to the enforcement component of allowing off-road vehicles on municipal highways.*

The attached document has been prepared for municipalities when considering allowing the use of municipal roadways by ATV's and ORV's. It highlights the need to ensure that the roadway meets a number of parameters and configurations to enable the determination of appropriateness for the use of ATV's and ORV's in addition to the existing traffic already using these roadways. A detailed evaluation of all Township roadways has not been undertaken, however it would appear that there may be a number of potential concerns.

At the time of writing this report, the Township has not yet heard back from the OPP. Staff has followed up and will provide any additional information received.

Based on the stated provincial objectives and the provincial summary it appears the intent is to allow increased use of ORV's where ATV's are already permitted by municipal bylaw in the interest of tourism and business support. It is not clear that ATV's form a significant part of regular tourism activities or business support. Puslinch does not currently have a bylaw in place which would allow the use of municipal roadways by ATV's. If the proposed provincial amendments are approved, it would enable the use of municipal roadways by ORV's as well, but only if an existing local municipal bylaw which permits ATV's is amended following the amendment of provincial legislation.

Under the current scenario, it appears that the proposed amendments would not impact Puslinch, as Puslinch does not have a bylaw permitting the use by ATV's. If Council is interested in allowing the use of municipal roadways by ATV's (and potentially ORV's) it is strongly recommended that a detailed assessment be undertaken to determine the compatibility with the Township's current road network, what road improvements would be necessary, impact on maintenance costs, among other factors.

### **FINANCIAL IMPLICATIONS**

There could be significant liability/financial implications regarding ATV use of municipal roadways as that is not a use that is contemplated under the current roads program.

### **APPLICABLE LEGISLATION AND REQUIREMENTS**

None

### **ATTACHMENTS**

Extended Summary of Ontario Regulation 316-03  
Risk Management Considerations – Off Road Vehicles on Municipal Roadways



## Extended Summary Ontario Regulation 316/03 Proposed Amendments

### Additional Background:

Off-Road Vehicle (ORV): is a general term used to capture a number of different vehicles designed for off-road such as All-Terrain Vehicles, Two-Up ATVs, Recreational Off Highway Vehicles and Utility Terrain Vehicles. While most ORVs are permitted to ride off-road i.e trails, crown land, only certain ORVs that are able to meet the industry requirements outlined in Ontario Regulation 316/03 are permitted to ride along provincial roads and municipal roads if permitted by by-law.

*Examples of ORVs currently permitted on-road (conventional four wheeled types):*



Examples of these vehicles, and more detailed definitions, can be found in this [Ministry guide](#).

*Examples of ORVs not permitted on-road:*



(ARGO)

(Off-Road Motorcycles)

### Additional Details/Context on Proposal:

On-road access for off-road vehicles has been permitted since 2003, however, when it was originally permitted, the access was limited to only traditional, single person all terrain vehicles (ATV). In 2015, Ontario expanded on-road access to additional types of off-road vehicles, such as two-up ATVs, side-by-side ORVs, recreational off-highway vehicles, and utility-terrain vehicles that met specific off-highway industry standards that are found in s.10 of [Ontario Regulation 316/03](#). These ORVs are permitted on certain provincial roadways ([Schedule B - Ontario Regulation 316/03](#)) and municipal roadways where a by-law permits their use.

Riders and manufactures who were not included as part of these changes have been requesting on-road access. Off-road motorcycles (ORMs) and ARGOS (An amphibious off-road vehicle that has 6+ wheels) are examples of vehicle types which are not permitted on-road anywhere in the province as they do not meet industry standards.

## Extended Summary Ontario Regulation 316/03 Proposed Amendments

They are restricted to off-road use only. Riders of these vehicles can still ride on trails, private property and can cross a public road where permitted. However, in some cases a connecting trail may be more than a kilometer away and across a roadway. This prevents an off-road motorcycle or ARGO, from accessing the total trail network.

In response to these concerns, and to support local economies, on December 10<sup>th</sup>, 2019 the [Better for People and Smarter for Business Act](#) amended the HTA to permit additional types of ORVs on-road access if permitted by a municipal by-law. The Ministry is working to develop supporting regulations that will address such things as what equipment requirements these vehicles will need to meet, on which roads they will be permitted and under what circumstances can municipalities create by-laws.

In summary, the supporting regulatory changes will make two amendments to [Ontario Regulation 316/03](#):

- Expand the existing municipal authority in [Ontario Regulation 316/03](#) so that they can create by-laws to permit additional types of ORVs on-road. A by-law would need to be created after the regulation takes effect to enable these additional types.
- Find comparable alternatives to the current restrictions in [Ontario Regulation 316/03](#) that prevent additional types of off-road vehicles from being able to operate such as the existing equipment requirements in s.7-15 of

To allow these vehicles on-road the ministry will need to develop equipment requirements comparable to those listed in Ontario Regulation 316/03 for these vehicles. The standards currently in O.Reg 316/03 only apply to 4 wheeled ATVs. The Ministry of Transportation will continue to work with industry to develop these equipment requirements.

We invite you to submit comments on this proposal and to provide MTO with any possible comparable safety standards ORMs and ARGOS should meet for MTO's consideration.

### Links:

#### **Recent Legislative amendments:**

Better for People Smarter for Business Act: [https://www.ola.org/sites/default/files/node-files/bill/document/pdf/2019/2019-12/b132ra\\_e.pdf](https://www.ola.org/sites/default/files/node-files/bill/document/pdf/2019/2019-12/b132ra_e.pdf)

#### **Background resources on current framework:**

MTO - Drive an ATV: <http://www.mto.gov.on.ca/english/driver/drive-ATV.shtml>

Smart Ride Safe Ride Resource Booklet:

<http://www.mto.gov.on.ca/english/publications/pdfs/smart-ride-safe-ride-bilingual.pdf>

## Extended Summary Ontario Regulation 316/03 Proposed Amendments

### Regulation affected:

Ontario Regulation 316/03: <https://www.ontario.ca/laws/regulation/030316>



# Risk Management Considerations Off Road Vehicles on Municipal Roads

**O**ff Road Vehicles (ORV's) are popular year-round utility and recreational vehicles. ORV's include all-terrain vehicles, multi-purpose off-highway vehicles and recreational off-highway vehicles. Many municipalities are considering passing a bylaw to allow recreational riders on certain highways in support of local business. To pass a bylaw, municipal staff and council must decide which roads can be used by ORV's, the maximum speed at which an ORV can travel and the time of day and season when they are permitted. If the municipality passed a by-law in 2006, then they only need to update the existing by-law.

To support their decision to allow or prohibit ORV's a municipality should consider completing a road review.

## 1.0 Definitions

**All-terrain vehicle** means an off-road vehicle that, (a) has four wheels, the tires of which are all in contact with the ground, (b) has steering handlebars, (c) has a seat that is designed to be straddled by the driver, and (d) is designed to carry, (i) a driver only and no passengers, or (ii) a driver and only one passenger, if the vehicle, (A) has one passenger seat that is designed to be straddled by the passenger while sitting facing forward behind the driver, and (B) is equipped with foot rests for the passenger that are separate from the foot rests for the driver;

**Expectancy** means a driver's readiness to respond to situations, events and information in predictable and successful ways

**Fixed Object** means a type of hazard that includes any object that is stationary and accessible e.g. bridge abutment, large trees, parked vehicles, etc.

**Hazard** means any object, condition or situation that may produce a collision when a driver fails to respond successfully

**Highway** includes a common and public highway, street, avenue, parkway, driveway, square, place, bridge, viaduct or trestle, any part of which is intended for or used by the general public for the passage of vehicles and includes the area between the lateral property lines thereof

**Highway condition** means a type of hazard related to the condition of the highway, its design features and its state of maintenance or repair e.g. accessible road features that make it difficult to maintain or regain control of an errant vehicle such as potholes or pavement edge drop-off, etc.

**Moving object** means a type of hazard that could move into the driver's path e.g. pedestrians, other vehicles, ORV's, animals, etc.

**Multi-purpose off-highway utility vehicle** means an off-road vehicle that, (a) has four or more wheels, the tires of which are all in contact with the ground, (b) has a steering wheel for steering control, (c) has seats that are not designed to be straddled, and (d) has a minimum cargo capacity of 159 kilograms;

**ORV** means an Off Road Vehicle

**Off Road Vehicle** means a vehicle propelled or driven otherwise than by muscular power or wind and designed to travel, (a) on not more than three wheels, or (b) on more than three wheels and being of a prescribed class of vehicle

**Prescribed Class of Vehicle** means the following classes of vehicles: dune buggies; vehicles designed for use on all terrains, commonly known as all-terrain vehicles, that have steering handlebars and a seat that is designed to be straddled by the driver; vehicles designed for utility applications or uses on all terrains that have four or more wheels and a seat that is not designed to be straddled by the driver; Suzukis, Model Numbers LT125D, LT50E, LT125E, LT185E, LT250EF and LT250EFF; Hondas, Model Numbers FL250 series and TRX200 and; Yamahas, Model Number YFM 200N

**Recreational off-highway vehicle** means an off-road vehicle that, (a) has four or more wheels, the tires of which are all in contact with the ground, (b) has a steering wheel for steering control, (c) has seats that are not designed to be straddled, and (d) has an engine displacement equal to or less than 1,000 cubic centimetres

**Roadway** means the part of the highway that is improved, designed or ordinarily used for vehicular traffic, but does not include the shoulder, and, where a highway includes two or more separate roadways, the term “roadway” refers to any one roadway separately and not to all of the roadways collectively

## 2.0 Road Review

Every highway being considered for ORV use should be field reviewed from the point of view of a driver that has never been on this road before and who may not be an experienced driver. The field review would consist of a drive over a road(s) in both directions to gather data about the road(s) being considered.

The field review should:

- Determine the width of pavement and the width of shoulder, if any;
- Determine the classification of the roads being considered (arterial, collector, local);
- Determine the condition of the pavement and shoulder;
- Determine the traffic volume on the roads being considered and the % of trucks;
- Identify any and all accessible and unprotected fixed object hazards (e.g. guiderail end, bridge abutment, tree, parked vehicles, etc.);
- Identify any and all accessible and unprotected moving object hazards (e.g. pedestrians, bicycles, railroad trains, trucks, buses, animals, etc.);
- Identify any and all other potential hazards that may be located on or beside the road;
- Determine if signing and pavement markings are appropriate for any and all hazards found;
- Determine if anything on the road a driver (especially a new driver) might find surprising, confusing or require complex maneuvers.

## 2.1 Shoulder Width and Condition

ORV's are required to operate on the shoulder of the road, if a shoulder is present. For an ORV to use the shoulder of a road, the shoulder must be wide enough for the ORV to operate with all 4 wheels on the shoulder. Shoulder width is dependent on the design criteria used for the road section under review. The design criteria is based on road classification (arterial, collector, local), roadside environment (rural, urban) and traffic volume on the road. The review should also look at the condition of the shoulder and determine if it is true to cross fall and grade, relatively smooth and free of washouts or other obstructions that may cause an ORV driver to swerve around the washout or obstruction and possibly into the path of passenger vehicles and/or trucks on the roadway.

## 2.2 Pavement Width and Condition

What the driver expects on a road is greatly influenced by the “roadway environment,” i.e., what was experienced on the previous section of road. What a driver experiences on a road section—presence or absence of traffic control devices, road surface type, condition and width, narrow bridges, sharp curves, steep grades, is what the driver expects to continue for the next 1 to 2 kilometers. Driver expectancies are also affected by the type of road, such as a freeway, county/regional/provincial road, city street or township road. The prudent driver expects to drive each of these different types of road with different levels of caution. If there is no shoulder or if the width of the shoulder is inadequate an ORV is permitted by law to operate on the roadway. An ORV is restricted, however, to driving the ORV in the same direction of traffic using the same side of the highway and as close to and parallel with the right edge of the roadway as can be done practicably and safely. A road review should look at the condition of the entire paved surface. The review should look for: bumps, depressions, potholes, ruts, surface discontinuities and other distortions that may cause the driver of the ORV to swerve into the lane of traffic to avoid bumps, depressions, potholes, etc. at the edge of pavement and likewise the of passenger vehicle and/or truck may also swerve into the path of the ORV to avoid bumps, depressions, potholes, etc. in the travel lane.

## 2.3 Hazards

Drivers of vehicles are faced with an increasing array of competing demands for their attention. The primary demand, on the driver, (ORV, passenger vehicle, heavy truck) is the need to be aware of and respond to constantly changing road and traffic conditions. There are always competing demands that require the driver to multitask. That is, the driver continues to drive while he/she, for example: monitors traffic, follows the road, stays in a lane, reads signs, listens to the radio, talks to passengers, accelerates, decelerates and steers their

vehicle. At any given point in time, drivers might have several overlapping needs associated with each task. If demands on the driver exceed a driver's capacity in some way, then the driver's ability to drive is degraded and errors may occur. If the degradation is significant, and if other contributing factors such as sudden changes in traffic or unexpected roadway objects occur, then the likelihood of a collision or near-miss increases. The road review should document all fixed and moving object hazards including: merging and diverging traffic, volume of left and right turns at intersections, types of entrances and volume of vehicles entering and existing, dedicated bicycle lanes and the usage thereof, shared bicycle lanes on a signed bicycle network, transit buses and transit stops on the road being reviewed. The review should also look at features on the highway that drivers might find surprising. For example, in a commercial area a driver might find a residential dwelling in this area surprising and a vehicle exiting a residential driveway by backing out of the driveway onto the road may create an expectancy violation, especially when all other traffic is entering the roadway from the commercial business in a forward position. A second example is a road where left turn lanes have been created by reallocating space on the road for the left turn lane by painting lines to create the left turn lane. Through traffic would be required to make a path adjustment as they approach the intersection to avoid a vehicle in the left turn lane. As the through driver makes a path adjustment would said driver notice ORV's operating adjacent to the curb thereby creating a conflict with the ORV.

## 2.4 Other Considerations

2.4.1 Municipal staff and council should consider the time of day that ORV's will be permitted on the municipal roads. Operating ORV's at night may increase potential conflicts with other vehicles on the road. Operating ORV's at night may be a disturbance in otherwise quiet neighbourhoods.

2.4.2 Municipal staff and council should consider the time of year that ORV's will be permitted on the municipal roads.

2.4.3 Municipal staff and council should consider whether or not allowing ORV's to operate in the downtown core area of the municipality is appropriate. Adding another moving object hazard (ORV's) to an area that has high pedestrian movement, high volume of on-street parking turnover, transit stops, dedicated bicycle lanes, etc. may increase potential conflicts.

2.4.4 Municipal staff and council should consider how they will acquire public input into the development of the bylaw.

2.4.5 Private and public property damage and trespassing issues may be more prevalent as these vehicles access municipal roads.

2.4.6 What are the financial impacts on policing and education?

2.4.7 Do police have the required equipment to go after drivers who are breaking the rules?

2.4.8 Do you have the manpower to maintain the roads and enforce the rules?

2.4.9 Increased municipal maintenance requirements

2.50 Increased municipal liability

3.0 Risk Management Considerations

3.1 Let the public know (via newspaper/radio/social media/website) that ORVs are allowed on municipal roads.

3.2 Post signage as drivers approach the designated roads, such as "You are now entering an area where ORVs are allowed to operate – please share the road".

3.3 Determine your new inspection and maintenance requirements and update your existing road policies/procedures and documentation.

3.4 Gravel shoulders and drop-offs must be properly maintained for common law duty of care purposes.

## 4.0 Passing the Bylaw

Driver performance is usually most consistent, reliable and predictable when there is a steady, moderate level of information to process. If at the end of the review and analysis of data it is determined that the visibility of the road ahead and the sight lines are good or if there are features/hazards that these features/hazards have appropriate signing and advance warning, where required, and that demand on the driver of the passenger vehicle or truck does not increase significantly over the desired moderate level of information to process, then allowing ORV's on municipal roads should be considered.

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While the Frank Cowan Company does its best to provide useful general information and guidance on matters of interest to its clients, statutes, regulations and the common law continually change and evolve, vary from jurisdiction to jurisdiction, and are subject to differing interpretations and opinions. The information provided by the Frank Cowan Company is not intended to replace legal or other professional advice or services. The information provided by the Frank Cowan Company herein is provided "as is" and without any warranty, either express or implied, as to its fitness, quality, accuracy, applicability or timeliness. Before taking any action, consult an appropriate professional and satisfy yourself about the fitness, accuracy, applicability or timeliness of any information or opinions contained herein. The Frank Cowan Company assumes no liability whatsoever for any errors or omissions associated with the information provided herein and furthermore assumes no liability for any decision or action taken in reliance on the information contained in these materials or for any damages, losses, costs or expenses in a way connected to it.



## **PLANNING REPORT for the TOWNSHIP OF PUSLINCH**

Prepared by the County of Wellington Planning and Development Department

**DATE:** May 14<sup>th</sup>, 2020  
**TO:** Glenn Schwendinger, CAO/Clerk  
Township of Puslinch  
**FROM:** Meagan Ferris, Senior Planner  
County of Wellington  
**SUBJECT:** **Status Update Regarding the Clair-Maltby Secondary Plan (Phase 3)**

### **SUMMARY**

The City of Guelph is continuing to undertake a multi year project to develop a Secondary Plan for the Clair-Maltby area of the City. In 2018, comments regarding a policy direction document for the Clair-Maltby Secondary Plan were provided to the City of Guelph by the Township of Puslinch. These comments focused on two specific issues: (i) the urban-rural transition area and (ii) hydrology. This planning staff report is intended to provide Council with an update on the Clair-Maltby Secondary Plan, specifically changes to "Community Structure Plan" and how the previous comments regarding the urban-rural transition area have been addressed.

The City has also circulated the Township on an environmental impact assessment to support the Secondary Plan process. This assessment identified that an updated "Community Structure Plan" was approved by City Council based on stakeholder feedback and previous supporting studies. The Township has been requested to provide comments on the study which outlines previous technical findings in relation to hydrology and the natural environment and reviews impacts to the natural environment.

In response to this request for comments, a copy of the latest study has been circulated to the Township's consulting Hydrogeologist for review and comment. Any comments from the Township's Hydrogeologist will be provided to Council under separate coverage.

Planning staff recommends:

1. THAT this report be received by Township Council for information;
2. THAT the Township provide this report to the City of Guelph;
3. THAT comments from the Township's Hydrogeologist be provided to the City of Guelph; and
4. THAT any additional comments of Township Council be forwarded to the City of Guelph.

### **INTRODUCTION**

A request for comments has been received from the City of Guelph for the latest supporting study as part of Phase 3 of the Clair-Maltby Secondary Plan development. The circulated study is an Impact Assessment (2<sup>nd</sup> Iteration), that will contribute to the final Comprehensive Environmental Impact Study that will support both the Secondary Plan and the associated Master Environmental Servicing Plan. In response to the request for comments from the City; Township staff have requested the Township's consulting Hydrogeologist (Harden Environmental Services Ltd.) to review and comment on the study. These comments are to be provided under separate coverage.

The preferred “Community Structure Plan” has also been updated and approved by City Council. Planning staff will provide an overview of the changes to the community structure plan in relation to the Township’s previous comments.

### **PREVIOUS PLANNING COMMENTS**

Township of Puslinch Council has previously provided comments on the Secondary Plan process, including comments on the previous, recommended “Community Structure Plan”. These past Township comments (from 2018 & 2019) focused on two issues: (i) the urban-rural transition area and (ii) hydrology. A copy of the previous submitted planning staff comments has been included within **Attachment 1** for Council’s reference.

### **UPDATED COMMUNITY STRUCTURE PLAN**

In May 2019, the “Preferred Community Structure” and the policy direction document were updated to address comments received in 2018 and 2019 from the various stakeholders and based on the recommendations of supporting studies. This updated version has been approved by the City of Guelph (except for the community park location). **Attachment 2 & 3** to this report include the previous and the updated “Community Structure Plan” for Councils review. Three key changes made to the plan include:

- The extension of the urban-rural transition area to include Victoria Road;
- Inclusion of a “ribbon park” area around the Paris Moraine/natural heritage system; and
- A reduction in some of the higher density residential areas to allow for more low density residential areas.

The extent of additional changes were based on technical information and the natural heritage system refinement, both of which have led to minor modifications to the structure of the plan including storm water pond locations, school and park locations, road alignment etc.

### **PLANNING COMMENTS**

Planning staff have reviewed the updated policy direction document, the revised “Community Structure Plan”, and the environmental impact assessment and note the following:

- A majority of the comments provided by the Township Planner (in the staff report dated January 9<sup>th</sup> 2019) were addressed in the updated policy direction document (2019);
- The environmental assessment further clarifies that the urban-rural transition area “will ensure that low-rise buildings are located in proximity to the surrounding rural area including the area shown as high density along Gordon Street at the entrance to the City”;
- It appears that the suggested clarification regarding landscaping requirements within the urban-rural transition area were not incorporated (i.e. the need for stronger wording and a setback requirement of 15 metres (50 feet));
- Further, the updated policy direction document has identified that “Increased building setbacks from Victoria Road and Maltby Road to allow for landscaping will be encouraged”.

It is anticipated that, once drafted, the more detailed policies within the Secondary Plan may potentially address the specific concerns regarding buffering within the urban-rural transition area. Planning staff continues to recommend that detailed policies regarding the urban-rural transition area and buffering be included in the Secondary Plan including that buffering be provided either by way of landscaping or a berm and that this buffer area is a minimum of 15 metres (50 feet) in width along Maltby and Victoria Road, measured from the right-of-way.



## **NEXT STEPS**

Next steps related to the development of the final Secondary Plan are the detailed policies. Planning staff have confirmed with City staff that a Council meeting has not been formally scheduled for the final Secondary Plan policies due to COVID19. The County will continue to monitor and participate in the Phase 3 process on behalf of the Township, which will include reviewing the detailed plan policies, once prepared by the City.

Respectfully submitted,  
COUNTY OF WELLINGTON PLANNING AND DEVELOPMENT DEPARTMENT

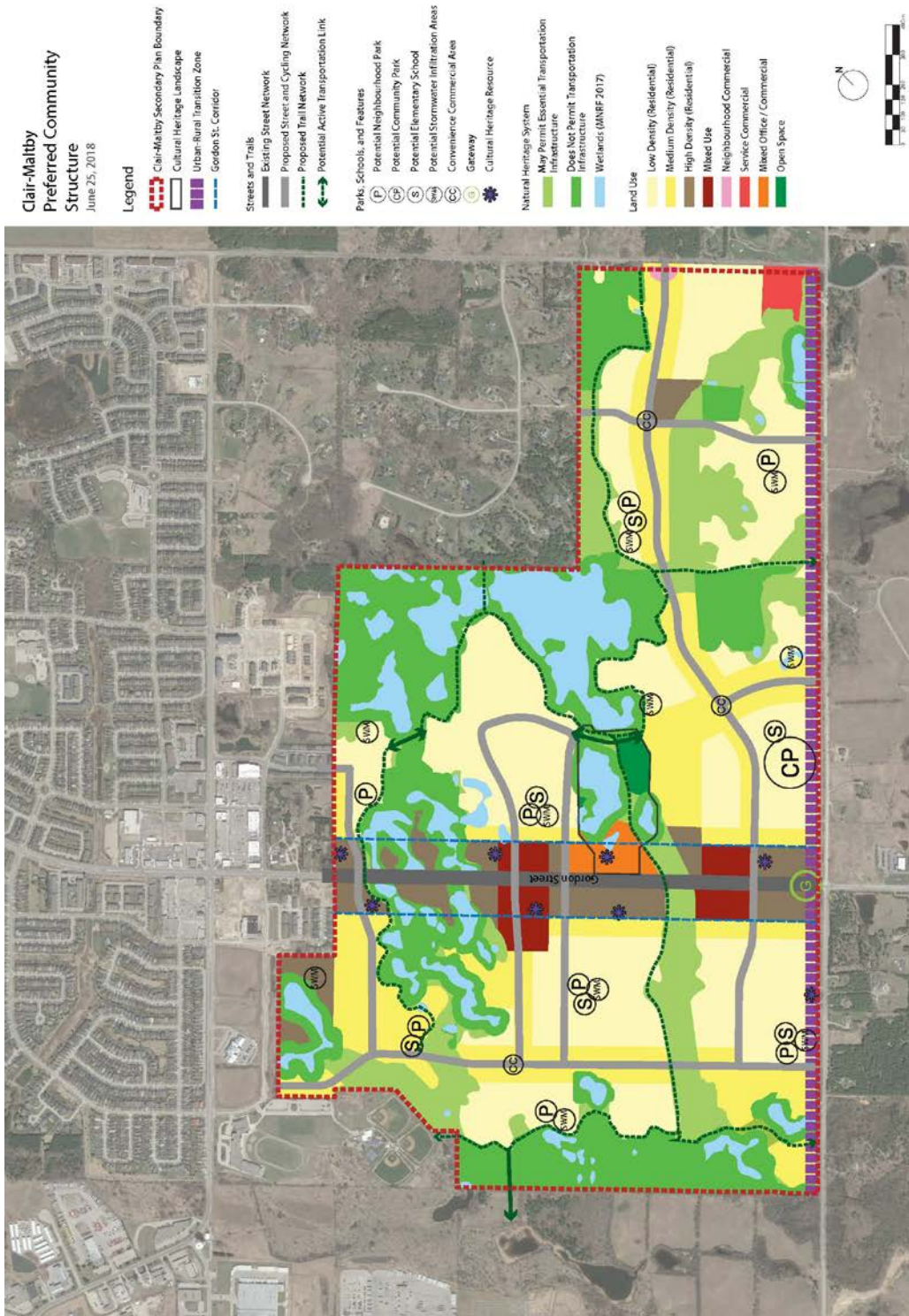


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Meagan Ferris, RPP MCIP  
Senior Planner

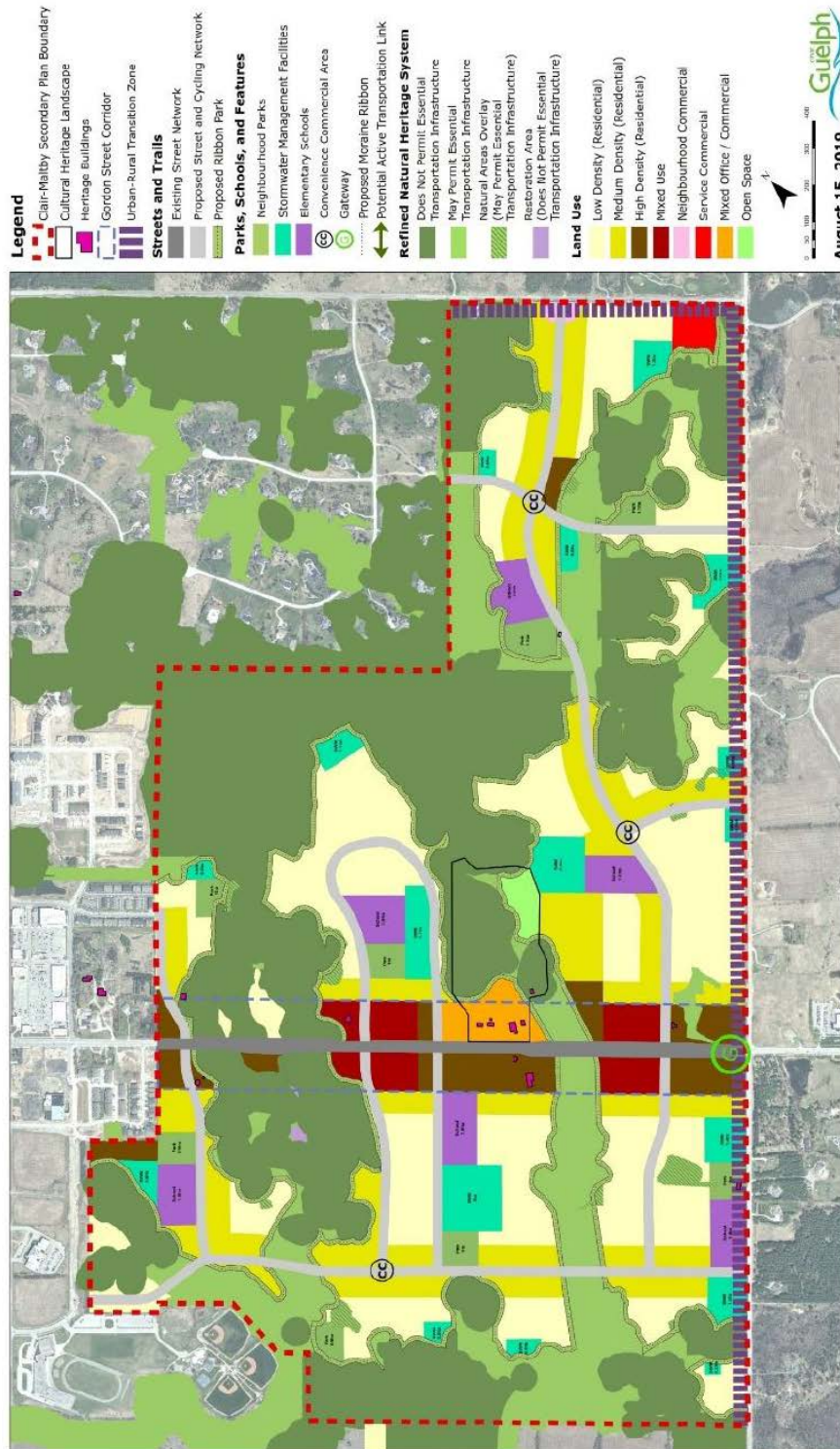
**ATTACHMENT 1:  
Previous Planning Comments**

**ATTACHMENT 2:  
Previous “Recommended Community Structure Plan” (2018)**



**ATTACHMENT 3:**

**Updated “Community Structure Plan”– Approved by City of Guelph Council May 2019**





## **PLANNING REPORT for the TOWNSHIP OF PUSLINCH**

Prepared by the County of Wellington Planning and Development Department

**COUNCIL DATE:** January 9, 2019  
**TO:** Karen Landry, CAO/Clerk  
Township of Puslinch  
**FROM:** Sarah Wilhelm, Manager of Development Planning  
County of Wellington  
**SUBJECT:** **Guelph-Puslinch Transition Comments**  
**Draft Directions – Framework for the Clair-Maltby Secondary Plan**

### **Recommendations**

THAT Council receive and endorse the “Guelph-Puslinch Transition Comments” report prepared by the County of Wellington Planning and Development Department;

AND THAT this report be forwarded to the City of Guelph as a request for a response to the issues and comments outlined in the report.

### **Purpose**

The purpose of this report is to review and provide comments on a consultation document titled “Draft Directions – Framework for the Clair-Maltby Secondary Plan” as it relates to the Maltby Road transition between the urban area of the City of Guelph and rural area of the Township of Puslinch.

### **Summary**

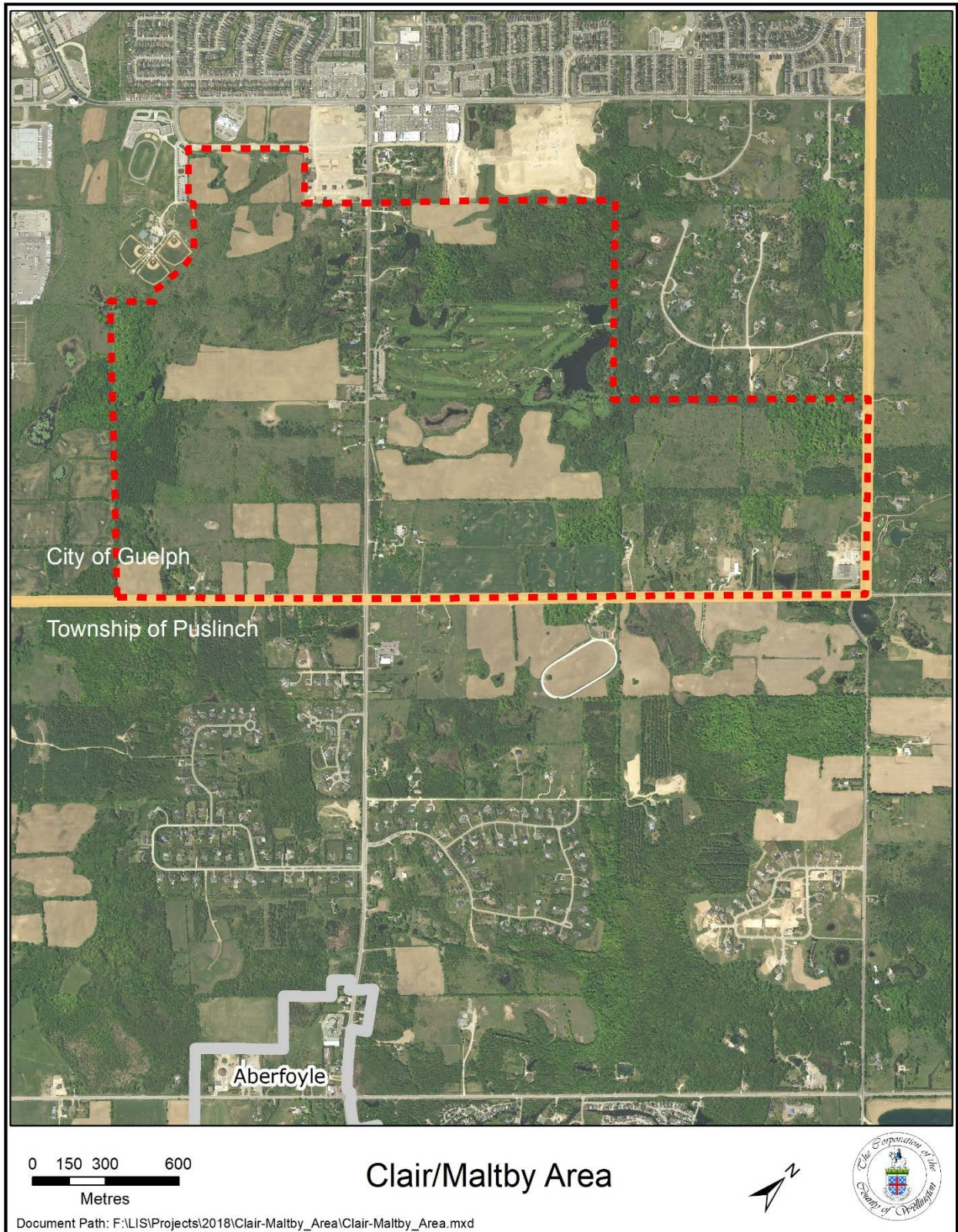
The City of Guelph has released a draft policy document for feedback which provides key directions to prepare a Secondary Plan for the Clair-Maltby area of Guelph (Figure 1). In June 2018, the Township identified concerns with elements of the “Recommended Preferred Community Structure” along our mutual boundary. As the now approved “Preferred Community Structure” forms the basis for the draft policy document, this report reviews the document in light of the Township’s earlier comments and the newly proposed policy directions.

Our comments on the draft policy directions focus on the following matters related to the Urban-Rural Transition area:

- Measurement of 60 m depth of the transition
- Removal of High Density Residential Areas
- Identification of a specific minimum building setback for landscaping and berms
- Direction to locate taller/tallest high density residential buildings away from the area
- Detail regarding appropriate transitions between higher density neighbourhoods in the Secondary Plan area and Puslinch

Our office will continue to monitor and participate in the Phase 3 process on behalf of the Township.

**FIGURE 1 Plan Boundary**



## Background

As Council is aware, the lands north of Maltby Road were formerly part of Puslinch Township, but were annexed to the City in 1993. One major impact of the annexation was to extend the City boundary two kilometres to the south to Maltby Road.

In 2016, the City started a project to plan for future development of the remaining annexed land between Maltby and Clair Roads. The plan boundary is now comprised of approximately 414 hectares (1,000 acres). The purpose of the project is as follows:

“The Clair-Maltby Secondary Plan (CMSP) is being undertaken to comprehensively plan the last unplanned greenfield area of the City. The Secondary Plan will develop a land use plan for the study area which provides more detailed planning objectives and policies than those found in the overall Official Plan. The Master Environmental Servicing Plan (MESP) component of the study will determine appropriate municipal infrastructure and servicing related to water, wastewater, stormwater management and mobility for the secondary plan area.”

June 14, 2018 City of Guelph Staff Report IDE-2018-77

The area will be primarily residential in character and is planned to accommodate a minimum population of 15,000. The project has three phases identified below.

### FIGURE 2 Project Phasing

Phase	Status
1 Background Work	Completed April 2017
2 Preferred Community Structure	Completed June 2018
3 Secondary Plan and Master Environmental Servicing Plan	<b>In progress</b> (projected to be completed in second quarter of 2019)

The Township has provided Phase 2 comments to the City of Guelph in two key areas: (1) Urban-Rural Transition; and (2) Hydrology and Hydrogeology. This report addresses matters related to the Urban-Rural Transition between the two municipalities.

### Urban-Rural Transition

At the time of Council’s comments of June 6, 2018 (Attachment #1) the City was considering a “Recommended Preferred Community Structure” (Attachment #2). The Township’s comments identified the following main concerns about the Maltby Road transition:

- That the transition requirements should be identified through mapped residential land use designations in addition to written policies; and
- That high density residential land use at Gordon Street should be changed to low and medium density residential land use designations.

No changes were made to the mapping to address the Township’s comments and City Council has approved the “Preferred Community Structure” (Attachment #3). The Preferred Community Structure will form the basis for the following:

- detailed technical analysis
- numerical modeling
- development of draft policies
- development of draft land use schedule

We note that the June 25, 2018 resolution approved by City Council also allowed for “... flexibility and refinement opportunities based on data gathered, as well as technical analysis and enhanced community engagement undertaken, throughout Phase 3 of the project”.

As part of the Phase 3 work, the City issued a consultation document November 26, 2018 seeking feedback and discussion on draft directions which will form the basis for a new Secondary Plan. The following policy framework is included to address Urban-Rural Transitions:

**“Urban-Rural Transitions**

1. The urban-rural transition area will be a minimum of **60 metres in depth** from the northerly side of Maltby Road.
2. Buildings will have a **maximum height of 3 storeys**. Beyond the urban-rural transition area, buildings may transition to taller building heights in accordance with the underlying land use designation.
3. Low-density built forms such as detached dwellings, semi-detached dwellings and townhouses will be **rear-lane based** in order to limit the number of driveways on to Maltby Road.
4. Larger building setbacks from Maltby Road to allow for landscaping will be **encouraged.”**

(emphasis added)

Draft Directions: Framework for the Clair-Maltby Secondary Plan. Consultation Document.

We have the following comments with respect to the above policy framework.

**Comments: Urban-Rural Transition**

Item #1 should be clarified to indicate the measurement of the 60 metre minimum depth is taken from the northerly side of the Maltby Road *right-of-way* and is therefore, entirely on private property.

Item #2 is addressed further in Figure 3.

Item #3 is satisfactory so long as item #4 comments are addressed.

Item #4 language which “encourages” larger building setbacks to allow for landscaping is unclear and should be replaced with a minimum landscape and berm setback of 12 metres (50 feet) measured from the northerly side of the Maltby Road *right-of-way*.



Regarding Item #4, we have attached two examples of existing landscape setbacks in Guelph (Attachment #4). The first example shows the most successful approach to the existing urban-rural transition between Puslinch and Guelph. It is located along Victoria Road to the south of Summerfield Drive. Of note, is the varied landscape buffer which is wide enough to accommodate a berm for substantial plantings (approximately 12 metres wide), which provide an effective and attractive visual barrier. The second example is also along Victoria Road but is to the south of Katemore Drive. This shows a flat, narrow landscape area (approximately 2 to 3 metres wide) which does not address the unique considerations of an urban-rural transition.

In Figure 3, we have reviewed other key policy directions as they relate to the Urban-Rural Transitions policy directions.

**FIGURE 3 Review of Key Policy Directions and Urban-Rural Transition Area**

Key Policy Directions	Outside Urban-Rural Transition Area	Inside Urban-Rural Transition Area
<b>Low Density Residential Areas</b>	<ul style="list-style-type: none"> <li>• 6 storey maximum</li> <li>• Tallest buildings on collector roads or at intersections</li> </ul>	<ul style="list-style-type: none"> <li>• 3 storey maximum</li> </ul>
<b>Medium Density Residential Area</b>	<ul style="list-style-type: none"> <li>• 2 storey minimum</li> <li>• 6 storey maximum</li> </ul>	<ul style="list-style-type: none"> <li>• 3 storey maximum</li> </ul>
<b>High Density Residential Area</b>	<ul style="list-style-type: none"> <li>• 4 storey minimum or equivalent along Gordon Street</li> <li>• 3 storey minimum or equivalent elsewhere</li> <li>• 14 to 18 storey maximum with taller buildings considered in strategic locations</li> </ul>	<ul style="list-style-type: none"> <li>• 3 storey maximum</li> </ul>
<b>Gordon Street Corridor</b>	<ul style="list-style-type: none"> <li>• Taller residential buildings directed to this area</li> </ul>	<ul style="list-style-type: none"> <li>• No corresponding policy direction</li> </ul>
	<ul style="list-style-type: none"> <li>• Appropriate transitions to the neighbourhoods to the <u>east and west</u> will be provided through building design including the use of podiums, angular planes and setbacks</li> </ul>	<ul style="list-style-type: none"> <li>• No corresponding policy direction regarding appropriate transition to the <u>south</u></li> <li>• Beyond the urban-rural transition area, buildings may transition to taller building heights in accordance with the underlying land use designation</li> </ul>

**Comments: Preferred Community Structure Map**

**The High Density Residential Area designation within the Urban-Rural Transition Zone should be removed and replaced with a Medium Density Residential Area designation.**

**Comments: Gordon Street Corridor**

While Puslinch Council does not support the High Density Residential Area designation adjacent to Maltby Road we offer the following comments regarding the current implications of the Gordon Street Corridor:

Taller/tallest high density residential buildings should be directed away from the Urban-Rural Transition Area.

The policies currently provide detail regarding appropriate transitions between higher density areas and adjacent neighbourhoods within the Secondary Plan area, but offer no detail regarding the transition between the considerably lower rural density in Puslinch. Similar appropriate transition policy directions should be developed and included within and/or adjacent to the Urban-Rural Transition area.

**Next Steps in Planning Process**

The next steps in the City’s Secondary Plan process will include:

- Q1 2019      Prepare Draft Secondary Plan
- Q2 2019      Complete Technical Studies  
Public Open House  
Public Information Centre #3  
Statutory Public Meeting
- Q3 2019      Recommended Secondary Plan and  
Final Master Environmental Servicing Plan  
to City Council

Our office will continue to monitor and participate in the above process on behalf of the Township.

Respectfully submitted  
County of Wellington Planning and Development Department



Sarah Wilhelm, BES, MCIP, RPP  
Manager of Development Planning

- Attachment #1    Puslinch Comments on Recommended Preferred Community Structure
- Attachment #2    City Staff Recommended Preferred Community Structure
- Attachment #3    Council Approved Preferred Community Structure
- Attachment #4    Sample of (A) Effective and (B) Less Effective Landscape Treatments in Urban-Rural Transition

**ATTACHMENT #1 Puslinch Comments on Recommended Preferred Community Structure**



THE CORPORATION OF THE TOWNSHIP OF PUSLINCH  
June 6, 2018 COUNCIL MEETING

- 8. Clair-Maltby Secondary Plan and Master Environmental Servicing Plan and phase two report and recommended preferred community structure.
  - a. Correspondence from the City of Guelph.

**Resolution No. 2018-183:** Moved by Councillor Sepulis and  
Seconded by Councillor Roth

WHEREAS Council for the Township in Puslinch is in receipt of the Clair-Maltby Secondary Plan and Master Environmental Servicing Plan and the Phase Two Report and Recommended Preferred Community Structure Plan;

AND WHEREAS Council is generally in support of the following statement contained within Staff Report IDE-2018.77: "Gateway and Urban-Rural Transition – The entrance to the City at Gordon Street and Maltby Road is to be distinguished by a green gateway that highlights the entrance to the City. An urban-rural transition area has been included along the Maltby Road edge of the secondary plan area where it borders the Township of Puslinch. Generally this area will include low rise built form that will allow for transition to higher built form as we move north from Maltby Road. The transition requirements are intended to be developed through policy requirements rather than a separate land use designation"

AND WHEREAS ATT-1 – Recommended Preferred Community Structure (May 24, 2018) identifies an "Urban-Rural Transition Zone" along the Maltby Road border of the Township of Puslinch which not only includes low and medium density residential land uses, but also includes an area of high density residential land use;

AND WHEREAS, Council is of the opinion that high density residential development proposed immediately north of Maltby Road along Gordon Street (as illustrated in the Recommended Preferred Community Structure) is not an appropriate land use transition between the two municipalities;

THEREFORE BE IT RESOLVED that the Township requests that the transition from low density to high density be clearly distinguished by the land use designations on the on the plan in addition to a separate policy;

AND THAT the High Density (Residential) land use category (beige colour) north of Maltby Road within the "Gordon Street Corridor" be removed and replaced with the Medium and Low Density (Residential) land use category (yellow colour) and that Gateway and Urban-Rural Transition Zone (dashed purple line) remain.

CARRIED

- 7. Intergovernmental Affairs

**Resolution No. 2018-184:** Moved by Councillor Sepulis and  
Seconded by Councillor Roth

That the Intergovernmental Affairs correspondence items listed on the Council Agenda for the June 6, 2018 Council meeting be received.

CARRIED

- 8. **DELEGATIONS/PRESENTATIONS**

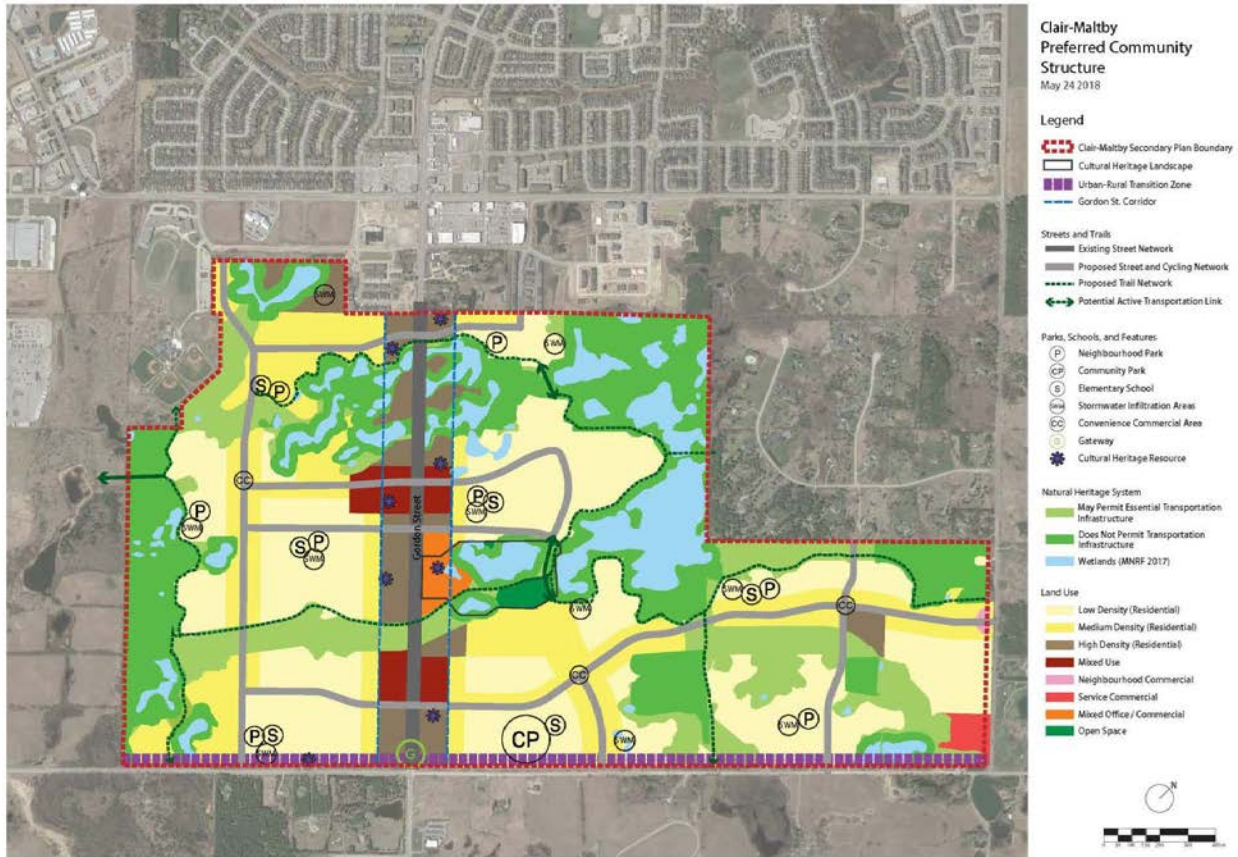
1:10 p.m. – Presentation of the 2018 Senior of the Year Award to Marjorie Clark

Refreshment break followed the presentation

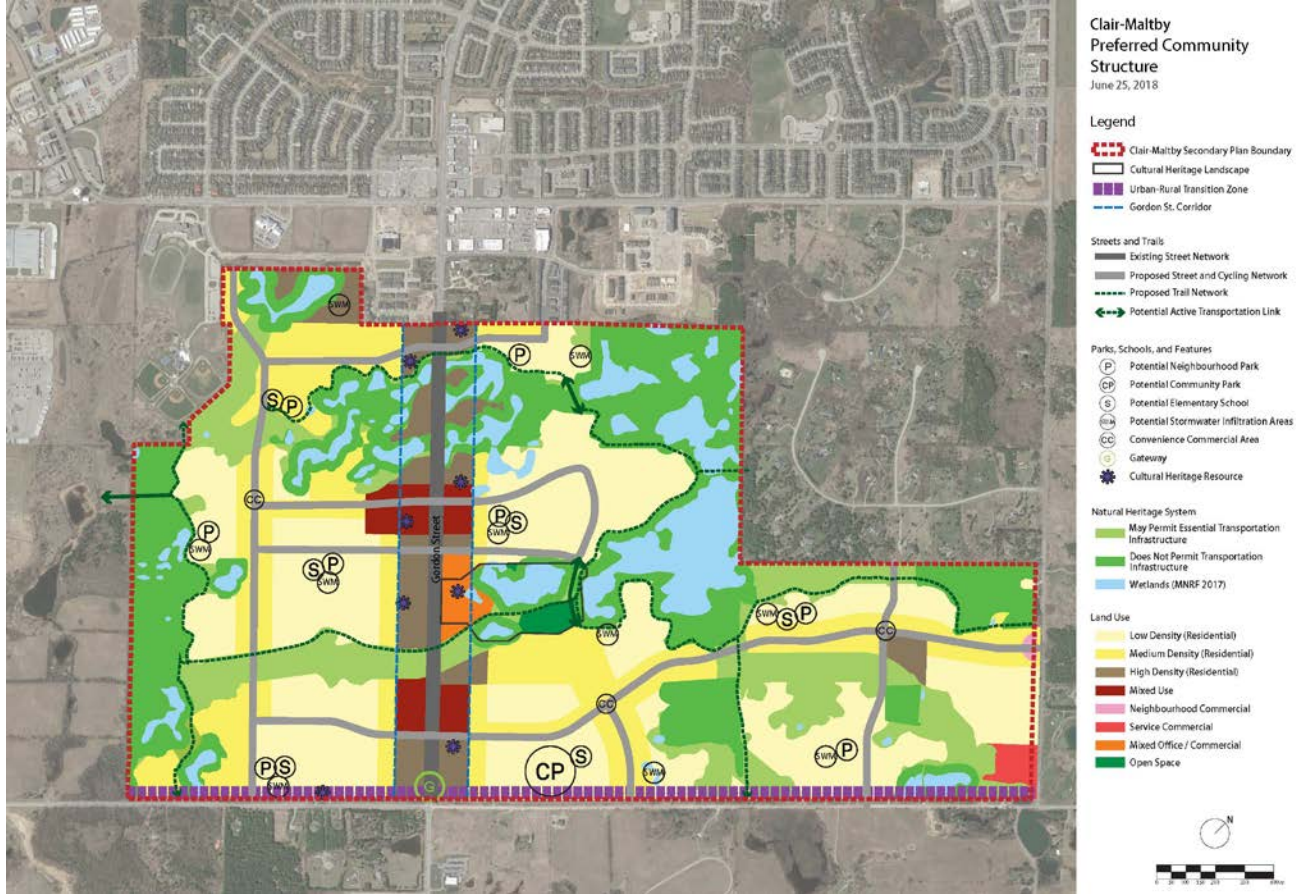
1:40 p.m. – Aubs and Mugg Inc. with respect to the Township Branding and Logo project.

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ATTACHMENT #2 City Staff Recommended - Preferred Community Structure



**ATTACHMENT #3 City Council Approved - Preferred Community Structure**



**ATTACHMENT #4**

**(A) Sample of Effective Landscape Treatment in the Victoria Road Urban-Rural Transition between Guelph and Puslinch**

**Location**

Victoria Road South to the south of Summerfield Drive

Approximately **10 to 12 metre wide** landscape buffer with visual berm



**ATTACHMENT #4**

**(B) Sample of Less Effective Landscape Treatment in the Victoria Road Urban-Rural Transition between Guelph and Puslinch**

**Location**

Victoria Road South  
to the south of Katemore  
Drive

Approximately  
2 to 3 metre wide  
landscape buffer with no  
visual berm





## PLANNING REPORT for the TOWNSHIP OF PUSLINCH

Prepared by the County of Wellington Planning and Development Department

**DATE:** May 11<sup>th</sup>, 2020  
**TO:** Glenn Schwendinger, CAO/Clerk  
Township of Puslinch  
**FROM:** Meagan Ferris, Senior Planner  
County of Wellington  
**SUBJECT:** **Holding Removal – Dufferin Aggregates - Mill Creek Pit (Phase 6)**  
**D/14 University of Guelph**  
**7115 Concession 2, Township of Puslinch**

### SUMMARY

A request has been received from CRH Canada Group Inc. (a division of Dufferin Aggregates) to amend the Township of Puslinch Zoning By-law 19/85 by removing the holding provision (h-8) from a portion of the subject lands. The property is known municipally as 7115 Concession 2.

The holding provision applies to the back portion of the Mill Creek Pit, which is zoned as a site specific Extractive (EXI-21) Zone. Confirmation has been received from the Township's consultants – GM Blue Plan Engineer & GWS Ecological & Forestry Services Inc. - that the specific requirements of the holding removal, as outlined in the Local Planning Appeal Tribunal (LPAT) Minutes of Settlement (dated March 1, 2019), have been satisfactorily met.

Provided that Township Council is satisfied, planning staff has prepared an attached holding removal by-law, as seen in **Attachment 3**, and recommends the holding provision be removed.

### INTRODUCTION

A request has been received from CRH Canada Group Inc. (a division of Dufferin Aggregates) to amend the Township Zoning By-law by removing the holding provision from the Dufferin Aggregates Mill Creek Pit site (Phase 6). This site is known municipally as 7115 Concession 2 and legally described as Part Lot 24, Rear Concession 1 in the Township of Puslinch. The holding provision (h-8) applies only to the back portion of the site, which is the area of proposed expansion, and accounts for approximately 6.53 hectares (16 acres) of the total site area, as seen in **Figure 1**.

### BACKGROUND INFORMATION & APPEAL

In the fall of 2015, a combined Official Plan and Zoning By-law amendment application were submitted to the County of Wellington and the Township of Puslinch to facilitate the expansion of the existing aggregate site. The intended expansion area included a portion of the site, at the rear of the property, as illustrated in **Figure 1**. These applications were appealed to the Local Planning Appeal Tribunal (LPAT) in December 2017. Since that time, a settlement has been reached between the County and Township and the developer, which resulted in the issuance of Minutes of Settlement from the LPAT, dated March 1, 2019.

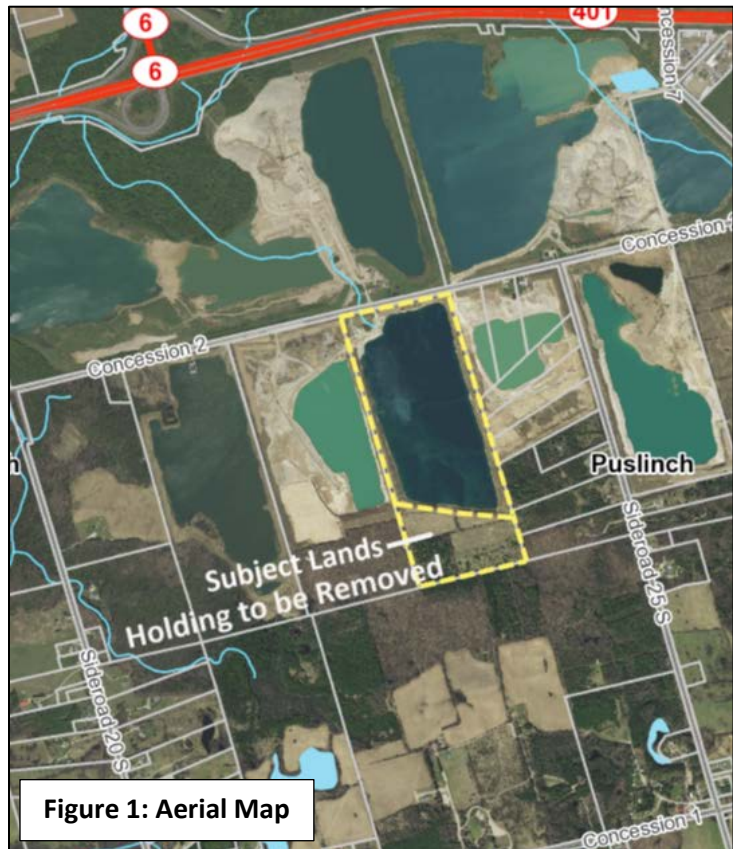


Figure 1: Aerial Map

### REQUIREMENTS OF HOLDING REMOVAL

As identified within the Minutes of Settlement, the holding (h-8) can be removed provided that the following items are addressed:

1. Confirmation from Dufferin Aggregates, a qualified acoustical engineer and a qualified ecologist that the noise control berms have been installed and that all other pre-extraction and site preparation work (including ecological work) as specified within the following documents, has been completed:



- a. Recommendation #6 set out in Section 5.3 of the acoustical engineering report entitled *Noise Impact Study, Proposed Mill Creek Pit Amendment, Noise Control Recommendations* prepared by Aercoustics, September 2015; and
- b. Figure 3 - Ecological Management Plan and as set out in section 3.1 (Pre-Extraction and Site Preparation – Ecological Management Activities) of the report entitled *Ecological Management Plan & Rehabilitation Plan* prepared by Goodban Ecological Consulting Inc., April 2017.

#### **TOWNSHIP CONSULTANT COMMENTS**

A letter prepared by CRH Canada Group Inc., dated December 6<sup>th</sup>, 2019 was received by the County and Township. This letter confirmed that the requirements identified within the Minutes of Settlement (as outlined in the 'Requirements of Holding Removal' section) have been completed as of November 30<sup>th</sup>, 2019. This letter was also accompanied by written confirmation from an acoustical engineer (Aercoustics Engineering Ltd.) and an ecological consultant (Goodban Ecological Consulting Inc.).

The aforementioned written confirmations were circulated to the Township's Consultants – GM Blue Plan Engineering and GWS Ecological & Forestry Services Inc. Their respective comments can be seen in **Attachment 1** and **Attachment 2**. The Township's technical consultants have provided confirmation that the requirements of the holding provision have been satisfied.

#### **RECOMMENDATION**

It has been confirmed by the necessary technical consultants that the information provided by CRH Canada Group Inc. has satisfied the Township's requirements as such, planning staff is in support of removing the holding provision (h-8) from the subject lands. A holding removal by-law is included within **Attachment 3** of this report. Planning staff recommends that the holding provision be removed.

Respectfully submitted,  
COUNTY OF WELLINGTON PLANNING AND DEVELOPMENT DEPARTMENT



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Meagan Ferris, RPP MCIP  
Senior Planner

**Attachment 1:** Comments from GM Blue Plan Engineering (dated April 7, 2020)

**Attachment 2:** Comments from GWS Ecological & Forestry Services Inc. (dated March 13, 2020)

**Attachment 3:** Draft Holding Removal By-law

**Attachment 1:** Comments from GM Blue Plan Engineering (dated April 7, 2020)



April 7, 2020  
Our File: 115006-19

Township of Puslinch  
7404 Wellington Road 34  
Guelph, ON N0B 2J0

Attention: Ms. Courtenay Hoytfox

Re: Dufferin Aggregates Mill Creek Pit Application to Amend Zoning By-law Number 19/85 Holding Symbol – LPAT Case No. 171422  
Review Letter for Berm  
7115 Concession 2 Road, Rear Lot 24,  
Concession 1, Township of Puslinch

Dear Ms. Hoytfox:

We received a request on March 9, 2020 to review the Noise Study and associated information for the Dufferin Aggregates Mill Creek Pit Application to Amend Zoning By-law Number 19/85 Holding Symbol Local Appeal Tribunal (LPAT). We are pleased to provide this letter to document our review of the received information in support of the lifting of the holding provision for the subject property.

In support of the request for review, the following documents and drawings were received and reviewed:

- Dufferin Aggregates Mill Creek Pit application to Amend Zoning By-law Number 19/85 Holding Symbol – LPAT Case No. 171422 Review Letter, prepared by GWS Ecological & Forestry Services Inc, dated March 13, 2020.
- Dufferin Aggregates Mill Creek Pit application to Amend Zoning By-law Number 19/85 Holding Symbol – LPAT Case No. 171422 Letter to County & Township, prepared by CRH Group Canada Inc., dated December 6, 2019.
- Dufferin Aggregates Mill Creek Pit – Phase 6 Berm Photos, prepared by CRH Group Canada Inc., received March 19, 2020.
- Mill Creek Pit Phase 6 Noise Controls Verification Letter, prepared by Aerocoustics Engineering Limited, dated December 5, 2019.
- Minutes of MOS – with County and Township, Local Planning Appeal Tribunal, Dated March 7, 2020.
- Noise Impact Study, Aerocoustics Engineering Limited, dated September 3, 2015.

Based on our review of the documents listed above, it appears that the noise berm has been constructed in accordance with Aerocoustics Engineering Limited's design report and certification letter. The construction of the noise berm, as outline above, along with the Aerocoustics Engineering Limited's certification letter, satisfies Item 6 a) in the Minutes of Settlement dated March 1, 2019.

If you have any questions or require additional information, please do not hesitate to contact us.

Yours truly,

GM BLUEPLAN ENGINEERING

Per:

A handwritten signature in black ink, appearing to read 'David Jackson'.

David Jackson, P. Eng.  
Project Engineer

**Attachment 2:** Comments from GWS Ecological & Forestry Services Inc. (dated March 13, 2020)



File:3531  
By: email

March 13, 2020

Township of Puslinch  
7404 Wellington Rd. 34  
Puslinch, ON N0B 2J0

Attention: Ms. Lynne Banks  
Development and Legislative Coordinator

Dear: Ms. Banks

**Re: Dufferin Aggregates Mill Creek Pit application to Amend Zoning By-law Number  
19/85 Holding Symbol – LPAT Case No. 171422**

As requested, I have reviewed the Ecological Management Plan & Rehabilitation Plan prepared by Goodban Ecological Consulting Inc. for Phase 6 of Dufferin Aggregates Mill Creek Pit. On March 11, 2020 I inspected the site with Anthony Goodban and Ron VanOoteghem of Dufferin Aggregates to observe the work completed to date. My observations are outlined as follows.

1. Trees to be removed from the extraction area were properly cut and bucked into short sections for subsequent use in brush piles or as habitat features.
2. Invasive shrubs (i.e. buckthorn and tartarian honeysuckle) along the extraction limit were cut and their stumps were treated with Roundup in late September/early October to prevent re-sprouting. I suspect subsequent herbicide treatments will be needed to control these shrubs because they are very resilient to disturbance and the Roundup was applied at the end of the growing season, so less potential for translocation to the roots.
3. Light duty silt fence was properly installed around the perimeter of the extraction area thereby protecting adjacent natural features and required ecological enhancements.
4. The acoustic berms were constructed with irregular, naturalistic contouring and they appeared to exceed the minimum height of 4m on the east berm and 3m on the south berm. A variety of logs and boulders were distributed on these berms in order to provide structural habitat features.
5. A diversity of native coniferous and deciduous tree seedlings were planted in setbacks, ecological management areas and the berms. The seedlings appeared healthy and they were properly planted at the specified spacing and subsequently mulched.
6. A native groundcover seed mix was applied to all areas of bare, disturbed ground and some pollinator strips were also seeded. The selection of grass and wildflower species utilized seems appropriate for this site. Although there was no evidence of any significant soil erosion on the berm slopes or seed germination, I expect some remedial work will be needed to ensure slope stabilization. The need for follow-up monitoring of all ecological

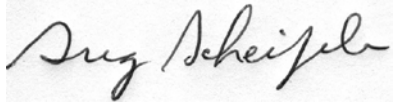
management work was recommended in Section 5.0 of the Goodban report, along with corrective action as required, and I fully support these recommendations.

7. The snake hibernaculum was effectively created along the edge of the hardwood forest and it should be attractive to overwintering snakes.

In summary, the required tree and shrub removal work and follow-up ecological restoration work completed to date was effectively and professionally implemented. I commend Dufferin staff, consultants and contractors on this work and encourage them to perform the same quality of workmanship elsewhere on this site during ongoing progressive rehabilitation.

Yours truly,

**GWS Ecological & Forestry Services Inc.**

A handwritten signature in black ink, appearing to read "Greg Scheifele", is written over a light grey rectangular background.

Greg W. Scheifele, M. A., R.P.F.  
**Principal Ecologist/Forester**

ZONING BY-LAW AMENDMENT to By-law 19/85

for

CRH Canada Group Inc. (a division of Dufferin Aggregates)  
Owner: University of Guelph  
PART LOT 24, REAR CONCESSION 1

Township Rezoning Application D14/UNI

**THE CORPORATION OF THE TOWNSHIP OF PUSLINCH**

**BY-LAW NUMBER \_\_\_\_\_**

**A BY-LAW TO AMEND BY-LAW NUMBER 19/85, AS AMENDED,  
BEING THE ZONING BY-LAW OF THE TOWNSHIP OF PUSLINCH**

**WHEREAS**, the Council of the Corporation of the Township of Puslinch deem it appropriate and in the public interest to amend By-Law Number 19/85 pursuant to Sections 34 and 36, of the *Planning Act*, R.S.O. 1990 as amended;

**NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF PUSLINCH ENACTS AS FOLLOWS:**

1. That Schedule "A" of By-law 19/85 is hereby amended by removing from Part of Lot 24, Rear Concession 1 the **HOLDING ZONE PROVISIONS (h-8)** from the subject, as shown on schedule "A" of this By-law.
2. That this By-law shall take force and effect on the date of passing and come into force in accordance with the requirements of the Planning Act, R.S.O. 1990.

READ A FIRST AND SECOND TIME THIS \_\_\_\_\_ OF \_\_\_\_\_, 2020.

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
CLERK

READ A THIRD TIME AND PASSED THIS \_\_\_\_\_ OF \_\_\_\_\_, 2020.

\_\_\_\_\_  
MAYOR

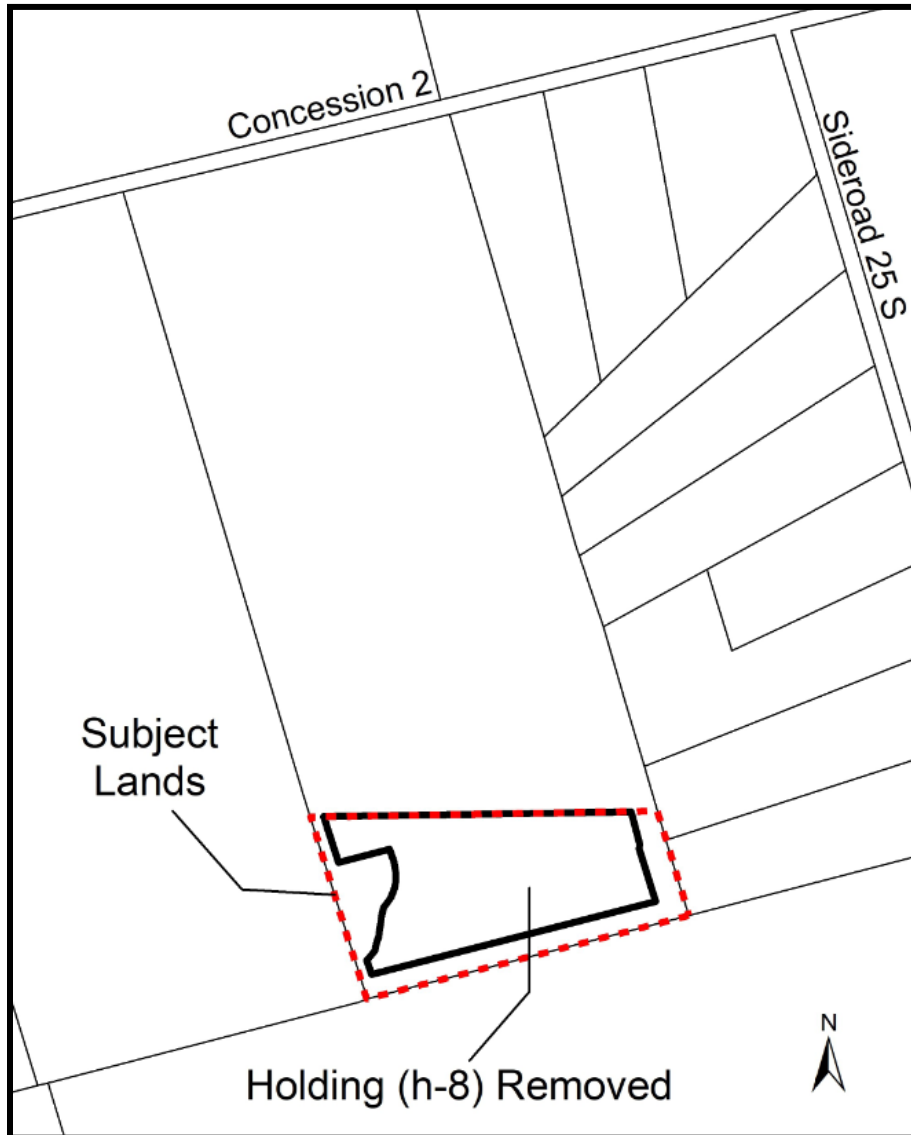
\_\_\_\_\_  
CLERK



**THE CORPORATION OF THE TOWNSHIP OF PUSLINCH**

**BY-LAW NUMBER \_\_\_\_\_**

**Schedule "A"**



That the property be rezoned from "EXI-21" with a holding provision (h-8), to "EXI-21" without a holding provision.

This is Schedule "A" to By-law No. \_\_\_\_\_  
Passed this \_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
CLERK

## THE CORPORATION OF THE TOWNSHIP OF PUSLINCH

### EXPLANATION OF BY-LAW NO. \_\_\_\_\_

By-law Number \_\_\_\_\_ amends the Township of Puslinch Zoning By-law 19/85 by removing the holding provision (h-8) from the site specific Extractive (EXI-21) Zone that applies to lands legally described as Part of Lot 24, Rear of Concession 1, within the Township of Puslinch, and known municipal as 7115 Concession 2.

The purpose of this by-law is to allow for aggregate extraction from a portion of the Mill Creek Pit site (Phase 6) to occur by removing the holding provision (h-8) from the subject lands. The subject holding removal requirements are outlined in a Local Planning Appeal Tribunal (LPAT) Minutes of Settlement (dated March 1, 2019). These requirements are:

That the Owner shall install berms for noise control within the OS-13 Zone in accordance with the following:

- Recommendation #6 set out in Section 5.3 of the acoustical engineering report entitled *Noise Impact Study, Proposed Mill Creek Pit Amendment, Noise Control Recommendations* prepared by Aercoustics, September 2015; and
- Figure 3 - Ecological Management Plan and as set out in section 3.1 (Pre-Extraction and Site Preparation – Ecological Management Activities) of the report entitled *Ecological Management Plan & Rehabilitation Plan* prepared by Goodban Ecological Consulting Inc., April 2017.

The above noted requirements have been addressed to the satisfaction of the Township of Puslinch.

The subject holding removal is related to Official Plan Amendment file OP-2015-04 and Zoning file D14/UNI.



## **REPORT BLDG-2020-005**

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TO: Mayor and Members of Council

FROM: Gerald Moore, Chief Building Official

MEETING DATE: May 20, 2020

SUBJECT: Building Department Monthly Update – April 2020

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### **RECOMMENDATION**

**That Report BLDG-2020-005 with respect to the Building Department Monthly Update – April 2020 be received for information.**

### **DISCUSSION**

#### **Purpose**

The purpose of this report is to provide Council with an update of the activities in the Building Department for April 2020.

#### **Background**

Council receives a summary of the Township building permits on a monthly basis.

#### **Financial Implications**

The Building Code Act requires that the total amount of building permit fees meets the total costs for the municipality to administer and enforce the Building Code Act and Regulations. Building permit fees were established to fully recover the Township's cost of providing building permit services, including an allocation of administrative overhead/indirect costs. Any surplus revenue from building permit fees is transferred to a restricted reserve, to be drawn upon in years of declining building activity.

### **APPLICABLE LEGISLATION AND REQUIREMENTS**

Building Code Act, 1992, S.O. 1992, c. 23

### **ATTACHMENTS**

Schedule A – April 2020 Monthly report

**Permit Comparison Summary**

Issued For Period APR 1,2020 To APR 30,2020

	Previous Year			Current Year		
	Permit Count	Fees	Value	Permit Count	Fees	Value
<b>Agricultural Farm Building</b>						
Agricultural Farm Building	0	0.00	0.00	3	2,678.40	20,100.00
<b>Bylaw</b>						
Pool Enclosure Permit	1	215.00	3,500.00	1	219.00	35,000.00
<b>Commercial/Industrial</b>						
Commercial - No Occupancy Required	1	10,307.50	2,000,000.00	1	656.14	20,000.00
<b>Demolition</b>						
Demolition Permit	3	624.00	10,500.00	0	0.00	0.00
<b>New Residence</b>						
Residential - Occupancy Required	3	20,927.52	2,666,152.00	3	25,450.80	3,459,600.00
<b>Other</b>						
Change of Use	1	200.00	0.00	0	0.00	0.00
Solar Permit	0	0.00	0.00	1	424.00	20,000.00
<b>Other Residential</b>						
Accessory/Farm Buildings	1	2,518.80	223,000.00	1	193.44	30,000.00
Detached Garage	2	3,744.00	125,000.00	0	0.00	0.00
Residential - No Occupancy Required	0	0.00	0.00	1	1,323.41	60,000.00
<b>Septic</b>						
Sewage Disposal System Permit	3	1,248.00	69,000.00	3	1,749.00	71,000.00
Sewage System - Tank Replacement	1	468.00	17,000.00	0	0.00	0.00

	<u>Previous Year</u>	<u>Current Year</u>
Total Permits Issued	16	14
Total Dwelling Units Created	3	2
Total Permit Value	5,114,152.00	3,715,700.00
Total Permit Fees	40,252.82	32,694.19
Total Compliance Letters Issued	7	1
Total Compliance Letter Fees	528.93	76.50

**Inspection Summary**

Ward	Permit Inspections	Other Roll Inspections
000	252	1
Total	252	1

Permit Charge	Amount
Accessory/Farm Buildings	193.44
Agricultural Farm Building	2,678.40
Commercial - No Occupancy Req	656.14
Pool Enclosure Permit	219.00

**Permit Comparison Summary**

Issued For Period APR 1,2020 To APR 30,2020

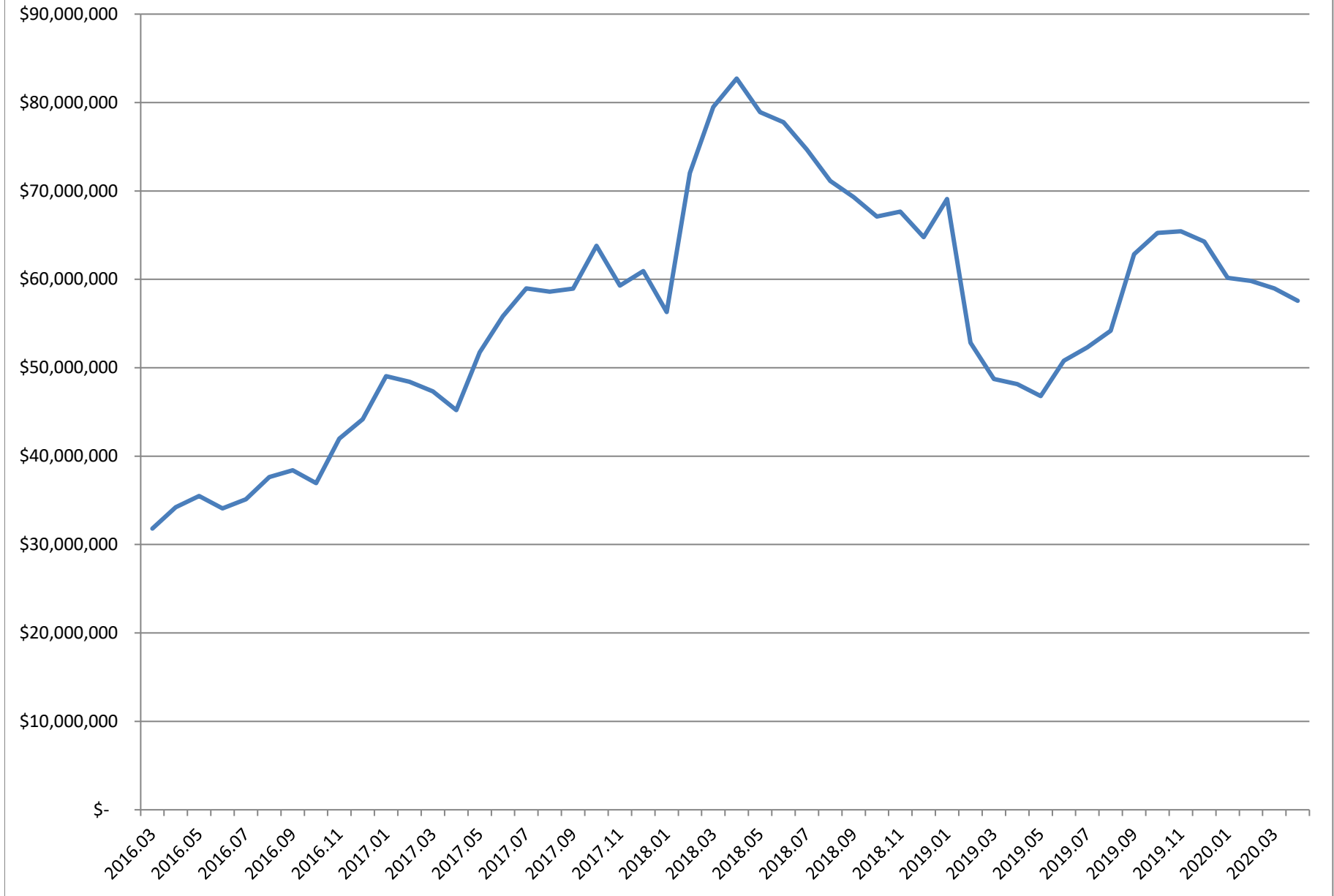
Residential - No Occupancy Req	1,323.41
Residential - Occupancy Requir	25,450.80
Sewage Disposal System Permit	1,749.00
Solar Permit	424.00

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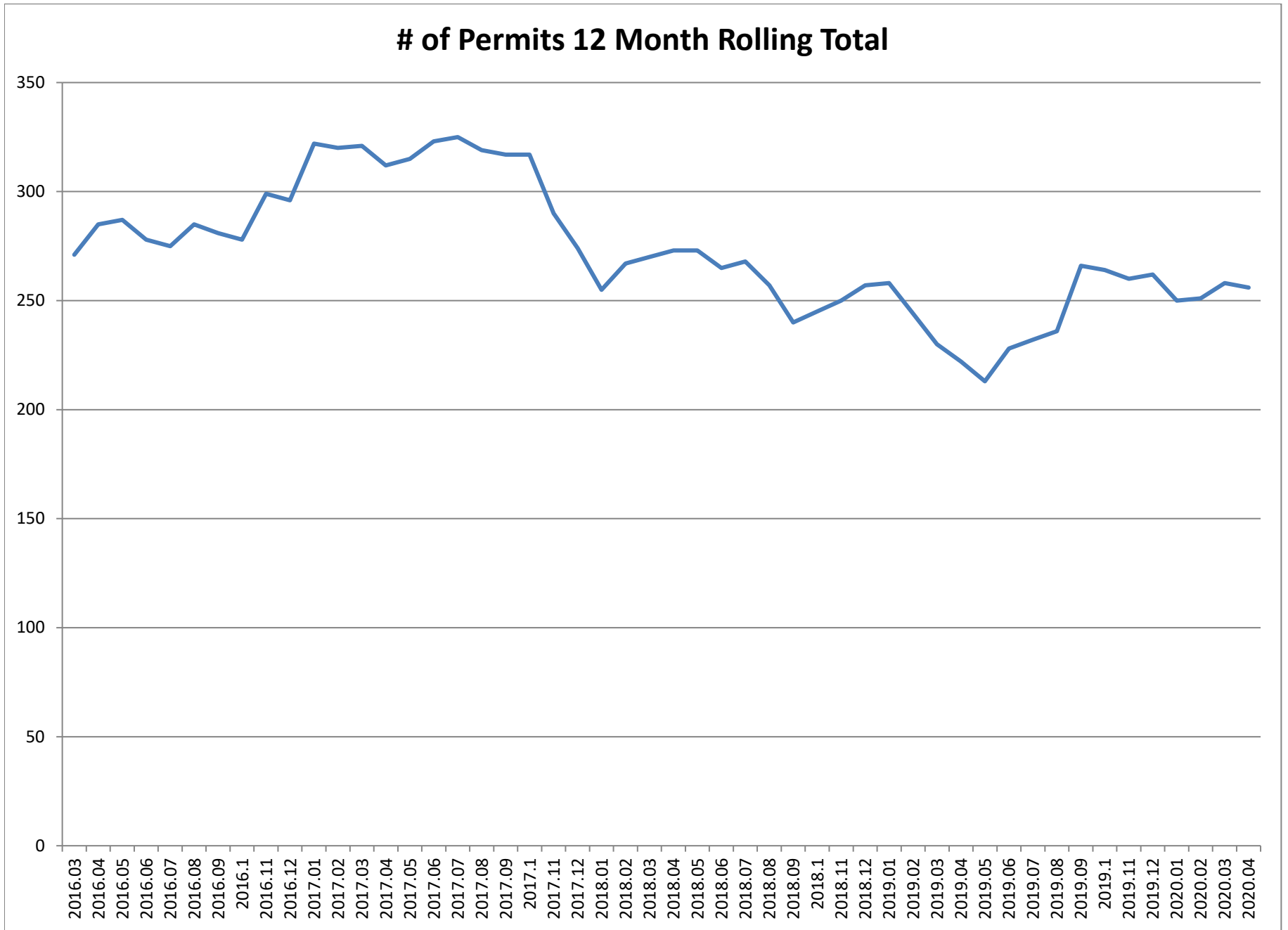
Total 32,694.19

Note: The Graphs Below only Include Septic Permits in 2012 and beyond

### Total Value of Permits 12 Month Rolling Total

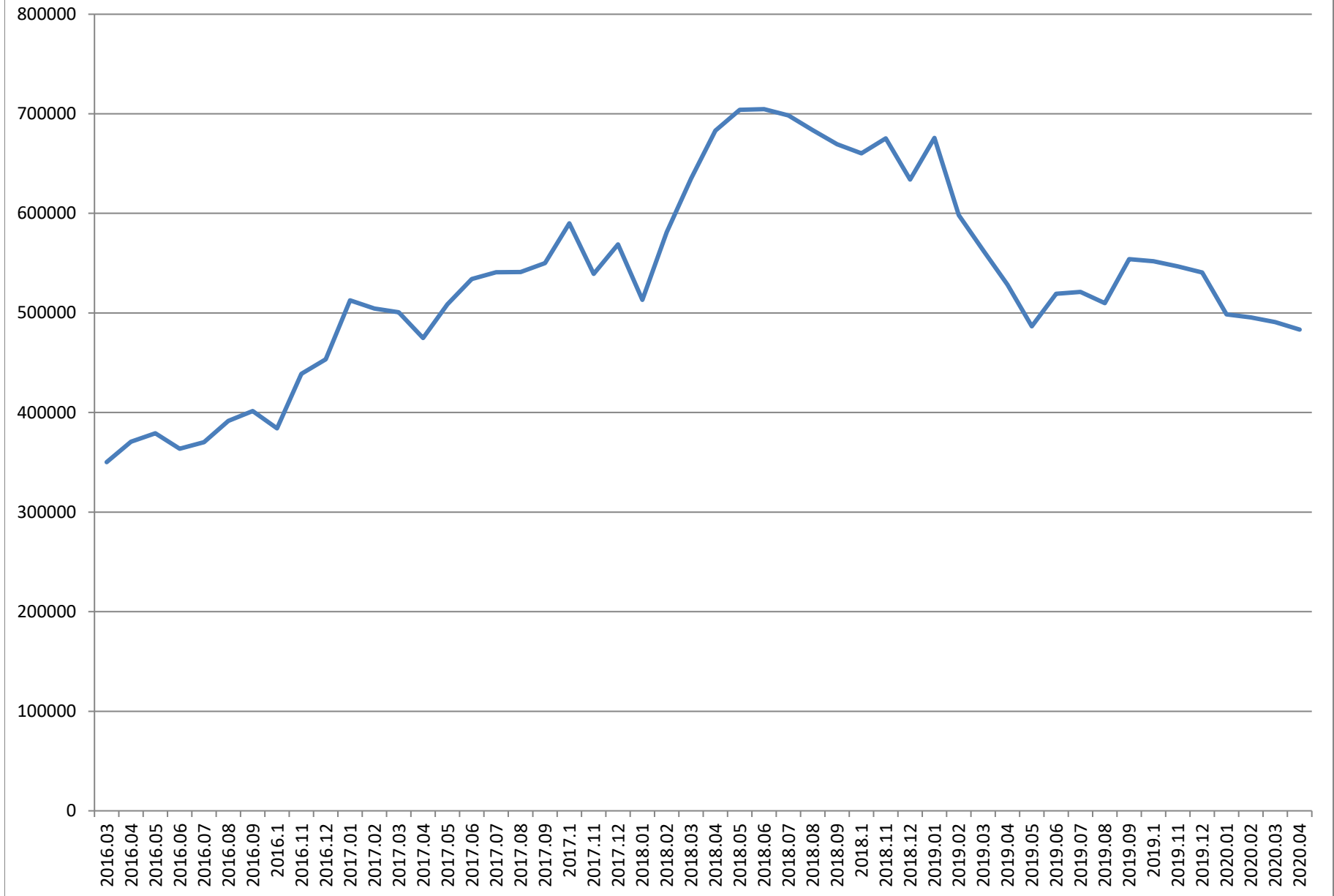


Note: The Graphs Below only Include Septic Permits in 2012 and beyond



Note: The Graphs Below only Include Septic Permits in 2012 and beyond

### Permit Fees Collected 12 Month Rolling Total





# THE CORPORATION OF THE TOWNSHIP OF PUSLINCH

## BY-LAW 027-2020

A by-law to provide for the levy and collection of property taxes for the 2020 taxation year.

**WHEREAS** Section 312 of the Municipal Act, S.O. 2001, as amended (Municipal Act) provides that for the purposes of raising the general local municipality levy, a local municipality shall, each year, pass a by-law levying a separate tax rate, as specified in the by-law, on the assessment in each property class in the local municipality rateable for local municipality purposes; and

**WHEREAS** Section 3 of the Assessment Act, R.S.O. 1990, as amended (Assessment Act), provides that all real property, with specific exceptions, is subject to assessment and taxation; and

**WHEREAS** the property classes have been prescribed by the Minister of Finance under the Assessment Act and the Regulations thereto; and

**WHEREAS** Ontario Regulation 400/98, as amended under the Education Act prescribes the tax rates for school purposes for all property classes; and

**WHEREAS** the Council of the Corporation of the Township of Puslinch (Township) adopted By-law Number 008-2020 which established the Budget for the Township for the year 2020; and

**WHEREAS** pursuant to the County of Wellington (County) By-law Number 5660-20, the County has established upper and lower-tier property tax ratios and tax reductions for prescribed subclasses for the year 2020 and By-law Number 5661-20, being a by-law to establish and levy tax rates for upper tier purposes; and

**WHEREAS** pursuant to the County By-law Number 5646-20, the County has adopted estimates of all sums required by the County during the year 2020 for all purposes of the County and has provided a general levy on area municipalities; and

**WHEREAS** it is required that the Council of the Township, pursuant to the Municipal Act, to levy upon the whole of the assessment for real property for the property classes according to the last revised assessment roll for the Township the sums set forth for various purposes in Schedule "A" attached hereto for the current year; and

**WHEREAS** the County's Tax Ratio by-law established the relative amount of taxation to be borne by each property class; and

**WHEREAS** the Municipal Act authorizes a Council to pass by-laws for the payment of taxes by installments and the date or dates in the year for which the taxes are imposed on which the taxes or installments are due; and

**WHEREAS** the Municipal Act authorizes a local municipality to pass by-laws to impose late payment charges for the non-payment of taxes or any installment by the due date; and

**WHEREAS** an interim tax levy was made by the Township before the adoption of the estimates for the current year as per By-law Number 001-2020.

NOW THEREFORE the Council of the Corporation of the Township of Puslinch HEREBY ENACTS AS FOLLOWS:

1. For the raising of the sum of \$26,306,301 as shown in Schedule "A" attached to this by-law, for the current year lawful purposes of the Township, the County, and the School Boards, the tax rates as shown on Schedule "B" and Schedule "C"

attached to this by-law, shall be levied and collected upon the whole rateable property of the public and separate school supporters.

2. The levy provided for in Schedule "A", Schedule "B" and Schedule "C" attached to this by-law shall be reduced by the amount raised by the 2020 interim tax levy imposed pursuant to By-law Number 001-2020, where billed.
3. For the year 2020, pursuant to Section 312 (4) of the Municipal Act, the Township shall levy a special tax rate against rateable property in the Barber's Beach Street Lights and Cambridge Fire areas as set out in Schedule "C" attached to this by-law.
4. For payments-in-lieu of taxes, the actual amount due to the Township shall be based on the assessment roll and the tax rates for the applicable classes for the year 2020.
5. That all taxes levied according to the provisions of this by-law shall be collected and paid over to the Treasurer of the Township.
6. The final levy shall be due and payable in two installments as follows:
  - (1) The 31<sup>st</sup> day of August, 2020; and
  - (2) The 30<sup>th</sup> day of October, 2020.
7. The final levy for those properties subject to the Township's Pre-Authorized Tax Payment Plan shall be due and payable to the Township in 11 monthly installments, February through to December.
8. That realty taxes to be levied as a result of additions to the tax roll pursuant to the Assessment Act shall be due and payable in one installment not earlier than 21 days from the date of the mailing of the tax notice.
9.
  - (1) The Treasurer shall add a percentage as a penalty for default of payment of the installments in accordance with By-law No. 001/14, as amended;
  - (2) The Treasurer shall also add a percentage charge as interest for default of payment of the installments in accordance with By-law No. 001/14, as amended.
10. The Treasurer is hereby authorized to accept part payment from time to time on account of any taxes due and to give a receipt for such part payment, provided that acceptance of any such part payment does not affect the collection of any percentage charge imposed and collectable under the provision of By-law No. 001/14, as amended, in respect of non-payment of any taxes or any classes of taxes or of any installment thereof.
11. That the Treasurer is hereby authorized to mail every tax notice or cause the same to be mailed to the address of the residence or place of business of each person taxed unless the taxpayer directs the Treasurer in writing to send the bill to another address, in which case it shall be sent to that address, as provided by the Municipal Act.
12. That the Treasurer may send a tax bill to the taxpayer electronically in the manner specified by the Township, if the taxpayer has chosen to receive the tax bill in that manner.
13. There may be added to the tax roll all or any arrears of charges, fees, costs or other expenses as may be permitted by Provincial legislation and such arrears of charges, fees, costs or other expenses shall be deemed to be taxes, collected as

taxes, or collected in the same manner as municipal taxes, or dealt with in such fashion as may be specifically authorized by the applicable statute.

14. Nothing in this by-law shall prevent the Treasurer from proceeding at any time with the collection of any tax, or any part thereof, in accordance with the provisions of the applicable statutes and by-laws governing the collection of taxes.

15. If any section or portion of this by-law is found by a court of competent jurisdiction to be invalid, it is the intent of the Council for the Township that all remaining sections and portions of this by-law continue in force and effect.

**READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS 20<sup>th</sup> DAY OF MAY, 2020.**

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James Seeley, Mayor

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Glenn Schwendinger, CAO/Clerk

**Schedule A**  
**Summary of Tax Levies - 2020 Final**

	TAX LEVY	TOTAL TAX LEVY	SHARE %
<b>TOWNSHIP PURPOSES</b>			
General Purposes	\$4,309,110		
Barber's Beach Streetlights	\$500		
Cambridge Fire	\$86,780		
Total Township Purposes		\$4,396,390	17%
<b>COUNTY PURPOSES</b>			
County of Wellington	\$15,651,974		
Total County Purposes		\$15,651,974	59%
<b>EDUCATION PURPOSES</b>			
Total Education Purposes	\$6,257,936	\$6,257,936	24%
<b>TOTAL LEVY</b>		<b>\$26,306,301</b>	<b>100%</b>

**Schedule B  
2020 Property Tax Rates**

Description	2020 Assessment	Transition Ratio	Tax Reduction	Weighted Ratio	Weighted Assessment	Tax Rate				Levy			
						Township	County	Education	Total	Township	County	Education	Total
res/farm (RT)	1,914,243,222	1.000000	0.00%	1.000000	1,914,243,222	0.00169149	0.00614399	0.00153000	0.00936548	3,237,920	11,761,091	2,928,792	17,927,803
multi-res (MT)	2,076,100	1.900000	0.00%	1.900000	3,944,590	0.00321383	0.01167358	0.00153000	0.01641741	6,672	24,236	3,176	34,084
new multi-residential (NT)	0	1.100000	0.00%	1.100000	0	0.00186064	0.00675839	0.00153000	0.01014903	0	0	0	0
farmlands (FT)	198,368,500	0.250000	0.00%	0.250000	49,592,125	0.00042287	0.00153600	0.00038250	0.00234137	83,884	304,694	75,876	464,454
commercial (CT)	108,145,100	1.491000	0.00%	1.491000	161,244,344	0.00252201	0.00916069	0.00924236	0.02092506	272,743	990,684	999,516	2,262,943
industrial (IT)	65,672,700	2.400000	0.00%	2.400000	157,614,480	0.00405957	0.01474558	0.01250000	0.03130515	266,603	968,382	820,909	2,055,894
large industrial (LT)	21,298,800	2.400000	0.00%	2.400000	51,117,120	0.00405957	0.01474558	0.01250000	0.03130515	86,464	314,063	266,235	666,762
pipeline (PT)	6,254,000	2.250000	0.00%	2.250000	14,071,500	0.00380585	0.01382398	0.01250000	0.03012983	23,802	86,455	78,175	188,432
shopping centre (ST)	0	1.491000	0.00%	1.491000	0	0.00252201	0.00916069	0.00924236	0.02092506	0	0	0	0
managed forests (TT)	16,063,000	0.250000	0.00%	0.250000	4,015,750	0.00042287	0.00153600	0.00038250	0.00234137	6,793	24,673	6,144	37,609
res/farm farmland class 1 (R1)	0	1.000000	25.00%	0.750000	0	0.00126862	0.00460799	0.00114750	0.00702411	0	0	0	0
residential taxable shared (RH)	0	1.000000	0.00%	1.000000	0	0.00169149	0.00614399	0.00153000	0.00936548	0	0	0	0
commercial excess/vacant unit (CU)	8,342,700	1.491000	0.00%	1.491000	12,438,966	0.00252201	0.00916069	0.00924236	0.02092506	21,040	76,425	77,106	174,571
commercial vacant land (CX)	926,400	1.491000	0.00%	1.491000	1,381,262	0.00252201	0.00916069	0.00924236	0.02092506	2,336	8,486	8,562	19,385
commercial farmland class 1 (C1)	0	1.000000	25.00%	0.750000	0	0.00126862	0.00460799	0.00114750	0.00702411	0	0	0	0
commercial taxable shared (CH)	0	1.491000	0.00%	1.491000	0	0.00252201	0.00916069	0.00924236	0.02092506	0	0	0	0
commercial vacant land taxable shared (CJ)	0	1.491000	0.00%	1.491000	0	0.00252201	0.00916069	0.00924236	0.02092506	0	0	0	0
commercial small scale on farm (C7)	0	1.491000	0.00%	1.491000	0	0.00252201	0.00916069	0.00245000	0.01413270	0	0	0	0
parking lot (GT)	0	1.491000	0.00%	1.491000	0	0.00252201	0.00916069	0.00924236	0.02092506	0	0	0	0
industrial-hydro (IH)	717,000	2.400000	0.00%	2.400000	1,720,800	0.00405957	0.01474558	0.01250000	0.03130515	2,911	10,573	8,963	22,446
industrial vacant land shared (IJ)	0	2.400000	0.00%	2.400000	0	0.00405957	0.01474558	0.01250000	0.03130515	0	0	0	0
industrial excess land shared (IK)	0	2.400000	0.00%	2.400000	0	0.00405957	0.01474558	0.01250000	0.03130515	0	0	0	0
industrial excess land (IU)	497,700	2.400000	0.00%	2.400000	1,194,480	0.00405957	0.01474558	0.01250000	0.03130515	2,020	7,339	6,221	15,581
large industrial excess land (LU)	0	2.400000	0.00%	2.400000	0	0.00405957	0.01474558	0.01250000	0.03130515	0	0	0	0
industrial vacant land (IX)	12,333,600	2.400000	0.00%	2.400000	29,600,640	0.00405957	0.01474558	0.01250000	0.03130515	50,069	181,866	154,170	386,105
industrial farmland class 1 (I1)	0	1.000000	25.00%	0.750000	0	0.00126862	0.00460799	0.00114750	0.00702411	0	0	0	0
industrial small scale on farm (I7)	0	2.400000	0.00%	2.400000	0	0.00405957	0.01474558	0.00245000	0.02125515	0	0	0	0
shopping centre excess land (SU)	0	1.491000	0.00%	1.491000	0	0.00252201	0.00916069	0.00924236	0.02092506	0	0	0	0
new construction industrial (JT)	15,142,396	2.400000	0.00%	2.400000	36,341,750	0.00405957	0.01474558	0.00980000	0.02860515	61,472	223,283	148,395	433,151
new construction industrial excess land (JU)	0	2.400000	0.00%	2.400000	0	0.00405957	0.01474558	0.00980000	0.02860515	0	0	0	0
new construction industrial vacant land (JX)	0	2.400000	0.00%	2.400000	0	0.00405957	0.01474558	0.00980000	0.02860515	0	0	0	0
new construction industrial small on farm (J7)	0	2.400000	0.00%	2.400000	0	0.00405957	0.01474558	0.00245000	0.02125515	0	0	0	0
new construction large industrial (KT)	0	2.400000	0.00%	2.400000	0	0.00405957	0.01474558	0.00980000	0.02860515	0	0	0	0
new construction large industrial excess land (KU)	0	2.400000	0.00%	2.400000	0	0.00405957	0.01474558	0.00980000	0.02860515	0	0	0	0
new construction commercial (XT)	70,617,200	1.491000	0.00%	1.491000	105,290,245	0.00252201	0.00916069	0.00924236	0.02092506	178,097	646,902	652,670	1,477,669
new construction commercial vacant land (XU)	1,955,000	1.491000	0.00%	1.491000	2,914,905	0.00252201	0.00916069	0.00924236	0.02092506	4,931	17,909	18,069	40,908
new construction commercial small on farm (X7)	0	1.491000	0.00%	1.491000	0	0.00252201	0.00916069	0.00245000	0.01413270	0	0	0	0
new construction office bldg (YT)	536,300	1.491000	0.00%	1.491000	799,623	0.00252201	0.00916069	0.00924236	0.02092506	1,353	4,913	4,957	11,222
new construction office building excess land (YU)	0	1.491000	0.00%	1.491000	0	0.00252201	0.00916069	0.00924236	0.02092506	0	0	0	0
new construction shopping centre (ZT)	0	1.491000	0.00%	1.491000	0	0.00252201	0.00916069	0.00924236	0.02092506	0	0	0	0
new construction shopping centre excess land (ZU)	0	1.491000	0.00%	1.491000	0	0.00252201	0.00916069	0.00924236	0.02092506	0	0	0	0
<b>Total</b>	<b>2,443,189,718</b>				<b>2,547,525,803</b>					<b>4,309,110</b>	<b>15,651,974</b>	<b>6,257,936</b>	<b>26,219,020</b>

**Schedule C**

**2020 Barber's Beach Street Lights Special Area Tax Rates**

<b>Description</b>	<b>2020 Assessment</b>	<b>Transition Ratio</b>	<b>Tax Reduction</b>	<b>Weighted Ratio</b>	<b>Weighted Assessment</b>	<b>Township Tax Rate</b>	<b>Township Levy</b>
res/farm (RT)	18,949,000	1.000000	0.00%	1.000000	18,949,000	0.00002641	500
multi-res (MT)	0	1.900000	0.00%	1.900000	0	0.00005018	0
new multi-residential (NT)	0	1.100000	0.00%	1.100000	0	0.00002905	0
farmlands (FT)	0	0.250000	0.00%	0.250000	0	0.00000660	0
commercial (CT)	0	1.491000	0.00%	1.491000	0	0.00003938	0
industrial (IT)	0	2.400000	0.00%	2.400000	0	0.00006338	0
large industrial (LT)	0	2.400000	0.00%	2.400000	0	0.00006338	0
pipeline (PT)	0	2.250000	0.00%	2.250000	0	0.00005942	0
shopping centre (ST)	0	1.491000	0.00%	1.491000	0	0.00003938	0
managed forests (TT)	0	0.250000	0.00%	0.250000	0	0.00000660	0
res/farm farmland class I (R1)	0	1.000000	25.00%	0.750000	0	0.00001981	0
residential taxable shared (RH)	0	1.000000	0.00%	1.000000	0	0.00002641	0
commercial excess/vacant unit (CU)	0	1.491000	0.00%	1.491000	0	0.00003938	0
commercial vacant land (CX)	0	1.491000	0.00%	1.491000	0	0.00003938	0
commercial farmland class 1 (C1)	0	1.000000	25.00%	0.750000	0	0.00001981	0
commercial taxable shared (CH)	0	1.491000	0.00%	1.491000	0	0.00003938	0
commercial vacant land taxable shared (CJ)	0	1.491000	0.00%	1.491000	0	0.00003938	0
commercial small scale on farm (C7)	0	1.491000	0.00%	1.491000	0	0.00003938	0
parking lot (GT)	0	1.491000	0.00%	1.491000	0	0.00003938	0
industrial-hydro (IH)	0	2.400000	0.00%	2.400000	0	0.00006338	0
industrial excess land shared (IJ)	0	2.400000	0.00%	2.400000	0	0.00006338	0
industrial excess land shared (IK)	0	2.400000	0.00%	2.400000	0	0.00006338	0
industrial excess/vacant unit (IU)	0	2.400000	0.00%	2.400000	0	0.00006338	0
large industrial excess land (LU)	0	2.400000	0.00%	2.400000	0	0.00006338	0
industrial vacant land (IX)	0	2.400000	0.00%	2.400000	0	0.00006338	0
industrial farmland class 1 (I1)	0	1.000000	25.00%	0.750000	0	0.00001981	0
industrial small scale on farm (I7)	0	2.400000	0.00%	2.400000	0	0.00006338	0
shopping centre excess land (SU)	0	1.491000	0.00%	1.491000	0	0.00003938	0
new construction industrial (JT)	0	2.400000	0.00%	2.400000	0	0.00006338	0
new construction industrial excess land (JU)	0	2.400000	0.00%	2.400000	0	0.00006338	0
new construction industrial vacant land (JX)	0	2.400000	0.00%	2.400000	0	0.00006338	0

Description	2020 Assessment	Transition Ratio	Tax Reduction	Weighted Ratio	Weighted Assessment	Township Tax Rate	Township Levy
new construction industrial small on farm (J7)	0	2.400000	0.00%	2.400000	0	0.00006338	0
new construction large industrial (KT)	0	2.400000	0.00%	2.400000	0	0.00006338	0
new construction large industrial excess land (KU)	0	2.400000	0.00%	2.400000	0	0.00006338	0
new construction commercial (XT)	0	1.491000	0.00%	1.491000	0	0.00003938	0
new construction commercial vacant land (XU)	0	1.491000	0.00%	1.491000	0	0.00003938	0
new construction commercial small on farm (X7)	0	1.491000	0.00%	1.491000	0	0.00003938	0
new construction office bldg (YT)	0	1.491000	0.00%	1.491000	0	0.00003938	0
new construction office building excess land (YU)	0	1.491000	0.00%	1.491000	0	0.00003938	0
new construction shopping centre (ZT)	0	1.491000	0.00%	1.491000	0	0.00003938	0
new construction shopping centre excess land (ZU)	0	1.491000	0.00%	1.491000	0	0.00003938	0
<b>Total</b>	<b>18,949,000</b>				<b>18,949,000</b>		<b>500</b>

### Schedule C

#### 2020 Cambridge Fire Special Area Tax Rates

Description	2020 Assessment	Transition Ratio	Tax Reduction	Weighted Ratio	Weighted Assessment	Township Tax Rate	Township Levy
res/farm (RT)	215,883,000	1.000000	0.00%	1.000000	215,883,000	0.00039425	85,111
multi-res (MT)	0	1.900000	0.00%	1.900000	0	0.00074907	0
new multi-residential (NT)	0	1.100000	0.00%	1.100000	0	0.00043367	0
farmlands (FT)	5,848,200	0.250000	0.00%	0.250000	1,462,050	0.00009856	576
commercial (CT)	1,450,700	1.491000	0.00%	1.491000	2,162,994	0.00058782	853
industrial (IT)	0	2.400000	0.00%	2.400000	0	0.00094619	0
large industrial (LT)	0	2.400000	0.00%	2.400000	0	0.00094619	0
pipeline (PT)	0	2.250000	0.00%	2.250000	0	0.00088705	0
shopping centre (ST)	0	1.491000	0.00%	1.491000	0	0.00058782	0
managed forests (TT)	2,433,000	0.250000	0.00%	0.250000	608,250	0.00009856	240
res/farm farmland class I (R1)	0	1.000000	25.00%	0.750000	0	0.00029568	0
residential taxable shared (RH)	0	1.000000	0.00%	1.000000	0	0.00039425	0
commercial excess/vacant unit (CU)	0	1.491000	0.00%	1.491000	0	0.00058782	0
commercial vacant land (CX)	0	1.491000	0.00%	1.491000	0	0.00058782	0
commercial farmland class 1 (C1)	0	1.000000	25.00%	0.750000	0	0.00029568	0
commercial taxable shared (CH)	0	1.491000	0.00%	1.491000	0	0.00058782	0
commercial vacant land taxable shared (CJ)	0	1.491000	0.00%	1.491000	0	0.00058782	0

<b>Description</b>	<b>2020 Assessment</b>	<b>Transition Ratio</b>	<b>Tax Reduction</b>	<b>Weighted Ratio</b>	<b>Weighted Assessment</b>	<b>Township Tax Rate</b>	<b>Township Levy</b>
commercial small scale on farm (C7)	0	1.491000	0.00%	1.491000	0	0.00058782	0
parking lot (GT)	0	1.491000	0.00%	1.491000	0	0.00058782	0
industrial-hydro (IH)	0	2.400000	0.00%	2.400000	0	0.00094619	0
industrial excess land shared (IJ)	0	2.400000	0.00%	2.400000	0	0.00094619	0
industrial excess land shared (IK)	0	2.400000	0.00%	2.400000	0	0.00094619	0
industrial excess/vacant unit (IU)	0	2.400000	0.00%	2.400000	0	0.00094619	0
large industrial excess land (LU)	0	2.400000	0.00%	2.400000	0	0.00094619	0
industrial vacant land (IX)	0	2.400000	0.00%	2.400000	0	0.00094619	0
industrial farmland class 1 (I1)	0	1.000000	25.00%	0.750000	0	0.00029568	0
industrial small scale on farm (I7)	0	2.400000	0.00%	2.400000	0	0.00094619	0
shopping centre excess land (SU)	0	1.491000	0.00%	1.491000	0	0.00058782	0
new construction industrial (JT)	0	2.400000	0.00%	2.400000	0	0.00094619	0
new construction industrial excess land (JU)	0	2.400000	0.00%	2.400000	0	0.00094619	0
new construction industrial vacant land (JX)	0	2.400000	0.00%	2.400000	0	0.00094619	0
new construction industrial small on farm (J7)	0	2.400000	0.00%	2.400000	0	0.00094619	0
new construction large industrial (KT)	0	2.400000	0.00%	2.400000	0	0.00094619	0
new construction large industrial excess land (KU)	0	2.400000	0.00%	2.400000	0	0.00094619	0
new construction commercial (XT)	0	1.491000	0.00%	1.491000	0	0.00058782	0
new construction commercial vacant land (XU)	0	1.491000	0.00%	1.491000	0	0.00058782	0
new construction commercial small n farm (X7)	0	1.491000	0.00%	1.491000	0	0.00058782	0
new construction office bldg (YT)	0	1.491000	0.00%	1.491000	0	0.00058782	0
new construction office building excess land (YU)	0	1.491000	0.00%	1.491000	0	0.00058782	0
new construction shopping centre (ZT)	0	1.491000	0.00%	1.491000	0	0.00058782	0
new construction shopping centre excess land (ZU)	0	1.491000	0.00%	1.491000	0	0.00058782	0
<b>Total</b>	<b>225,614,900</b>				<b>220,116,294</b>		<b>86,780</b>



ZONING BY-LAW AMENDMENT to By-law 19/85

for

CRH Canada Group Inc. (a division of Dufferin Aggregates)

Owner: University of Guelph

PART LOT 24, REAR CONCESSION 1

Township Rezoning Application D14/UNI

**THE CORPORATION OF THE TOWNSHIP OF PUSLINCH**

**BY-LAW NUMBER 2020-028**

**A BY-LAW TO AMEND BY-LAW NUMBER 19/85, AS AMENDED,  
BEING THE ZONING BY-LAW OF THE TOWNSHIP OF PUSLINCH**

**WHEREAS**, the Council of the Corporation of the Township of Puslinch deem it appropriate and in the public interest to amend By-Law Number 19/85 pursuant to Sections 34 and 36 of the *Planning Act*, R.S.O. 1990 as amended;

**NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF PUSLINCH ENACTS AS FOLLOWS:**

1. That Schedule "A" of By-law 19/85 is hereby amended by removing from Part of Lot 24, Rear Concession 1 the **HOLDING ZONE PROVISIONS (h-8)** from the subject land, as shown on schedule "A" of this By-law.
2. That this By-law shall take force and effect on the date of passing and come into force in accordance with the requirements of the Planning Act, R.S.O. 1990.

READ A FIRST AND SECOND TIME THIS \_\_\_\_\_ OF \_\_\_\_\_, 2020.

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
CLERK

READ A THIRD TIME AND PASSED THIS \_\_\_\_\_ OF \_\_\_\_\_, 2020.

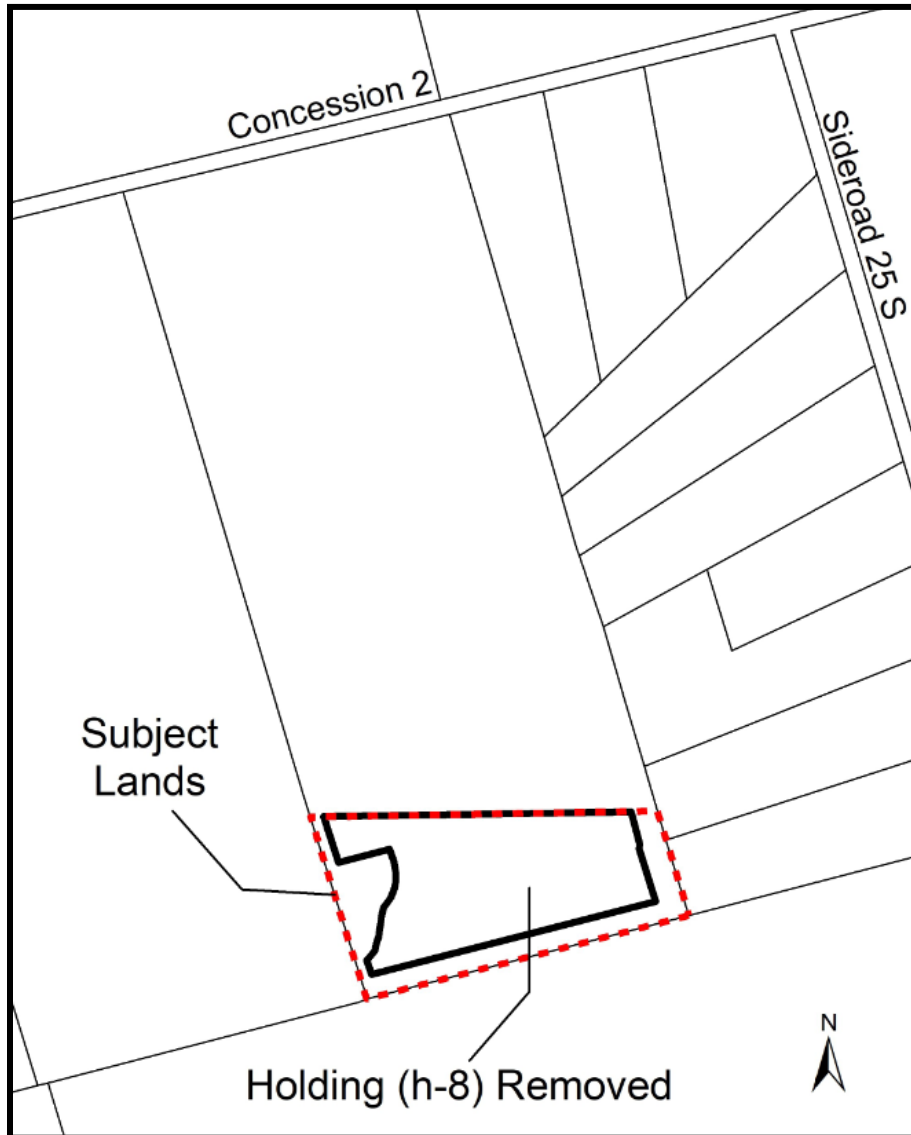
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MAYOR

\_\_\_\_\_  
CLERK

**THE CORPORATION OF THE TOWNSHIP OF PUSLINCH**

**BY-LAW NUMBER 2020-028**

**Schedule "A"**



That the property be rezoned from "EXI-21" with a holding provision (h-8), to "EXI-21" without a holding provision.

This is Schedule "A" to By-law No. 2020-028  
Passed this \_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
CLERK

## **THE CORPORATION OF THE TOWNSHIP OF PUSLINCH**

### **EXPLANATION OF BY-LAW NO. 2020-028**

By-law Number 2020-028 amends the Township of Puslinch Zoning By-law 19/85 by removing the holding provision (h-8) from the site specific Extractive (EXI-21) Zone that applies to lands legally described as Part of Lot 24, Rear of Concession 1, within the Township of Puslinch, and known municipal as 7115 Concession 2.

The purpose of this by-law is to allow for aggregate extraction from a portion of the Mill Creek Pit site (Phase 6) to occur by removing the holding provision (h-8) from the subject lands. The subject holding removal requirements are outlined in a Local Planning Appeal Tribunal (LPAT) Minutes of Settlement (dated March 1, 2019). These requirements are:

That the Owner shall install berms for noise control within the OS-13 Zone in accordance with the following:

- Recommendation #6 set out in Section 5.3 of the acoustical engineering report entitled *Noise Impact Study, Proposed Mill Creek Pit Amendment, Noise Control Recommendations* prepared by Aercoustics, September 2015; and
- Figure 3 - Ecological Management Plan and as set out in section 3.1 (Pre-Extraction and Site Preparation – Ecological Management Activities) of the report entitled *Ecological Management Plan & Rehabilitation Plan* prepared by Goodban Ecological Consulting Inc., April 2017.

The above noted requirements have been addressed to the satisfaction of the Township of Puslinch.

The subject holding removal is related to Official Plan Amendment file OP-2015-04 and Zoning file D14/UNI.

**THE CORPORATION OF THE TOWNSHIP OF PUSLINCH**

**BY-LAW NUMBER 029-2020**

Being a by-law to confirm the proceedings of the Council of the Corporation of the Township of Puslinch at its Regular Council meeting held on May 20, 2020.

**WHEREAS** by Section 5 of the *Municipal Act, 2001, S.O. 2001, c.25* the powers of a municipal corporation are to be exercised by its Council;

**AND WHEREAS** by Section 5, Subsection (3) of the *Municipal Act*, a municipal power including a municipality's capacity, rights, powers and privileges under section 8, shall be exercised by by-law unless the municipality is specifically authorized to do otherwise;

**AND WHEREAS** it is deemed expedient that the proceedings of the Council of the Corporation of the Township of Puslinch at its Regular Council meeting held on May 20, 2020 be confirmed and adopted by By-law;

**NOW THEREFORE** the Council of the Corporation of the Township of Puslinch hereby enacts as follows:

- 1) The action of the Council of the Corporation of the Township of Puslinch, in respect of each recommendation contained in the reports of the Committees and each motion and resolution passed and other action taken by the Council at said meeting are hereby adopted and confirmed.
- 2) The Head of Council and proper official of the Corporation are hereby authorized and directed to do all things necessary to give effect to the said action of the Council.
- 3) The Head of Council and the Clerk are hereby authorized and directed to execute all documents required by statute to be executed by them, as may be necessary in that behalf and the Clerk authorized and directed to affix the seal of the said Corporation to all such documents.

**READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS 20th DAY OF MAY, 2020.**

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James Seeley, Mayor

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Glenn Schwendinger, CAO/Clerk